Finance and Revenue Accounts
of the
Government of India
for the year
1897-[illegible] & 1898-99

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BOMBAY BRANCH
OF THE
ROYAL ASIATIC SOCIETY.
TOWN HALL, BOMBAY.

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FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

1897-98.

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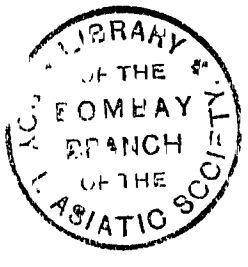

CALCUTTA:
OFFICE OF THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA.
1899.

CALCUTTA :
GOVERNMENT OF INDIA CENTRAL PRINTING OFFICE,
8, HASTINGS STREET.

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No. 1.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE and RECEI for the Year en

RECEIPTS.	For details, *vide* page No.	Amounts.
Revenue:		
Principal Heads of Revenue—		
Land Revenue . . . . . *Rx.* 25,683,642		
Opium 5,179,772		
Salt 8,594,225		
Stamps 4,837,043		
Excise 5,489,454		
Customs 4,641,295		
Other Heads 8,728,842		
TOTAL, PRINCIPAL HEADS .	23	63,154,27
Interest	45	872,24
Post Office, Telegraph, and Mint	53	3,370,54
Receipts by Civil Departments	65	1,723,511
Miscellaneous	87	940,994
Railways	113	21,260,886
Irrigation	123	3,569,864
Buildings and Roads	147	667,823
Receipts by Military Department	175	881,864
TOTAL REVENUE . Rx.		96,442,004
Debt, Deposits, and Advances:		
Permanent Debt (Net incurred)	223	6,077,779
Temporary Debt (Net incurred)	223	5,000,000
Deposits and Advances (Net)	223	2,944,660
Loans and Advances by Imperial Government (Net Repayments) . . .	223	44,963
Secretary of State's Bills drawn	223	9,506,077
TOTAL RECEIPTS .		120,015,483
Opening Balance on April 1st, 1897—India . . . Rx. 13,873,752		
" " England . . . £ 2,832,354	223	16,706,106
GRAND TOTAL .		136,721,589

DISBURSEMENTS of the GOVERNMENT of INDIA, in *India* and in *England*, t March 1898.

DISBURSEMENTS.	For details, *vide* page No.	Amounts.
Expenditure:		
Direct Demands on the Revenues	23	10,816,813
Interest	45	3,472,260
Post Office, Telegraph, and Mint	53	2,869,525
Salaries and Expenses of Civil Departments	65	5,739,547
Miscellaneous Civil Charges	87	5,716,826
Famine Relief and Insurance	105	5,363,125
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	111	3,792
Railway Revenue Account	113	22,693,502
Irrigation	123	3,144,085
Buildings and Roads	147	5,418,936
Army Services	175	26,996,774
Special Defence Works	191	23,708
TOTAL		102,258,893
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments not spent by them in the year — *Rx.* 203,232		
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances — *Rx.* 660,910	193	*457,678*
TOTAL EXPENDITURE CHARGED AGAINST REVENUE Rx.		101,801,215
Expenditure not charged to Revenue:		
Capital Outlay on Railways, Irrigation and other Works	197	4,328,541
Debt, Deposits, and Advances:—		
Unfunded Debt (Net)	223	308,186
Loans and Advances by Provincial Governments (Net Advances)	223	553,549
Capital of Railway Companies (Net Payments)	223	1,406,837
Remittances (Net)	223	333,829
Secretary of State's Bills paid	223	9,472,745
TOTAL DISBURSEMENTS		118,204,902
Closing **Balance** on March 31st, 1898—India — Rx. 15,982,443		
,, ,, England — £ 2,534,244	223	18,516,687
GRAND TOTAL		136,721,589

	Rx.
Revenue	96,442,004
Expenditure chargeable thereon	101,801,215
DEFICIT	5,359,211

No. 2.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Acco

[Rx. 1 is recorded for every 10 rupees, in respect of

HEADS OF REVENUE.	Number of Account.	Number of Page.	India, (a) General.	Central Provinces.	Burma.	Assam.	Number
			Rx.	*Rx.*	*Rx.*	*Rx.*	
Principal Heads of Revenue:							
Land Revenue	13A	27	148,654	667,754	2,646,270	596,123	
Opium	14A	30	16	20,284	23,395	45,303	
Salt	15A	31	1,947,810	...	156,744	...	
Stamps	16	33	49,510	159,892	170,107	87,051	
Excise	17	34	98,656	174,311	421,579	276,791	
Provincial Rates	18	35	11,228	97,242	124,650	64,600	
Customs	19A	36	860	7,482	773,050	...	
Assessed Taxes	20	39	145,322	49,039	101,496	31,691	
Forest	21	40	61,744	78,005	721,526	38,482	
Registration	22	42	2,127	13,173	7,137	5,076	10
Tributes from Native States	23	43	218,077	23,261	31,186	5,010	11
TOTAL			2,684,004	1,290,443	5,177,140	1,150,127	1
Interest:	24	46	327,609	8,229	4,076	95	13
Post Office, Telegraph, and Mint:							
Post Office	27	54	1,869,217	1,181	12	...	14
Telegraph	28	55	1,302,823	..	...	...	15
Mint	29	63	65,574	...	...	...	16
TOTAL			3,237,614	1,181	12	...	17
Receipts by Civil Departments:							
Law and Justice	31A	69	35,582	32,230	82,613	13,179	18
Police	32A	73	2,271	21,158	60,995	18,873	19
Marine	33A	74	47,759	...	32,974	1	20
Education	34A	79	1,917	3,981	1,819	4,400	21
Medical	36A	81	940	923	2,557	487	22
Scientific and other Minor Departments	38A	84	11,089	2,017	606	10,705	23
TOTAL			99,558	60,309	181,564	47,645	24
Miscellaneous:							
Receipts in aid of Superannuation, &c.	41A	97	75,122	5,531	12,898	1,712	25
Stationery and Printing	42A	99	11,849	1,688	3,068	599	26
Exchange	43	101	43,970	...	...	...	27
Miscellaneous	44A	102	47,516	12,704	56,259	3,846	28
TOTAL			178,457	19,923	72,225	6,157	29
Railways:							
State Railways (Gross Receipts)	49	114	7,877,781	728,929	869,276	117,845	30
Guaranteed Companies (Net Traffic Receipts)	49A	116	2,201,392	...	...	...	31
Subsidized Companies (Repayment of Advances of Interest)	54	121	...	...	...	...	32
TOTAL			10,079,173	728,929	869,276	117,845	33
Irrigation:							
Major Works:							
Direct Receipts	56	124	...	...	...	...	34
Portion of Land Revenue due to Irrigation	58	128	...	...	...	...	35
Minor Works and Navigation	59A	136	7,564	...	20,241	...	36
TOTAL			7,564	...	20,241	...	37
Buildings and Roads:							
Military Works	61	148	41,924	16	7,454	484	38
Civil Works	61	148	8,464	11,453	36,306	18,754	39
TOTAL			50,388	11,469	43,760	19,238	40
Receipts by Military Department:							
Army:							
Effective	63	176	459,486	...	...	...	41
Non-Effective	63	176	53,347	...	...	...	42
Military Operations	63	176	72,337	...	...	...	43
TOTAL			585,170	...	..	...	44
Total Revenue			17,249,537	2,120,483	6,368,294	1,341,107	45

(a) Throughout the Accounts this heading includes the Receipts and Charges connected with the Army Services—Bengal and Punjab under the direct administration of the Governor-General in Council, the Revenue and Charges of the Districts of Coorg, Ajmere, etc., and

(b) The Column headed "Exchange" shows, under the several heads of Revenue and Expenditure which include transactions in England, the words, the number necessary to be added to the figures of the transactions in England to turn the pounds sterling into tens of rupees at the average of the column headed "England" to make the total express the value in tens of rupees was therefore '5031197.

...e several PROVINCES of *British India,* and in *England,* for the Year ended 31st March 1898.

...actions *in India,* including those of "Exchange."]

	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	(*b*) Exchange.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
...1	3,978,219	5,602,180	2,452,978	4,937,748	4,653,716	25,683,642	...	...	25,683,642
...2	4,066,163	47,235	6,738	...	970,638	5,179,772	...	...	5,179,772
...3	2,463,315	...	...	1,726,961	2,299,395	8,594,225	...	...	8,594,225
...4	1,775,941	732,196	440,346	842,026	579,974	4,837,043	...	...	4,837,043
...5	1,274,775	451,496	234,674	1,462,010	1,095,162	5,489,454	...	...	5,489,454
...6	940,138	930,945	444,287	789,827	320,373	3,723,290	...	...	3,723,290
...7	1,464,354	3,575	1,446	435,839	1,954,689	4,641,295	...	...	4,641,295
...8	503,884	250,129	153,723	266,446	393,735	1,895,465	...	...	1,895,465
...9	118,928	138,667	106,847	213,649	261,666	1,739,514	...	...	1,739,514
...0	158,016	44,089	42,036	153,051	61,839	486,544	...	...	486,544
...1	...	1,000	27,899	451,090	126,506	884,029	...	...	884,029
...2	16,743,733	8,201,512	3,910,974	11,278,647	12,717,693	63,154,273	...	...	63,154,273
...3	156,814	48,292	25,876	53,756	175,934	840,681	20,190	11,370	872,241
14	2,379	...	6,374	...	...	1,879,163	...	...	1,879,163
15	...	...	...	...	...	1,302,823	4,163	2,344	1,309,330
16	...	...	...	...	116,470	182,044	7	4	182,055
17	2,379	...	6,374	...	116,470	3,364,030	4,170	2,348	3,370,548
18	183,000	77,062	59,147	127,783	52,597	663,193	...	...	663,193
19	102,401	43,739	75,881	43,798	79,214	448,330	...	...	448,330
20	113,891	...	...	...	6,099	200,724	...	...	200,724
21	65,266	33,765	13,053	41,169	52,148	217,518	...	...	217,518
22	23,738	19,655	5,647	18,091	15,636	87,674	1,622	913	90,209
23	24,826	11,539	14,133	22,846	5,302	103,063	303	171	103,537
24	513,122	185,760	167,861	253,687	210,996	1,720,502	1,925	1,084	1,723,511
25	23,883	19,750	13,382	14,316	39,701	206,295	87,639	49,351	343,285
26	24,879	8,673	6,001	11,854	11,392	80,003	...	...	80,003
27	...	...	...	...	...	43,970	...	...	43,970
28	109,751	48,690	48,041	85,607	56,744	469,158	2,929	1,649	473,736
29	158,513	77,113	67,424	111,777	107,837	799,426	90,568	51,000	940,994
30	2,273,622	1,540,642	3,482,821	1,486,458	666,791	19,044,165	230	130	19,044,525
31	...	...	...	...	...	2,201,392	...	...	2,201,392
32	...	...	...	12,990	...	12,990	1,266	713	14,969
33	2,273,622	1,540,642	3,482,821	1,499,448	666,791	21,258,547	1,496	843	21,260,886
34	218,957	907,180	1,163,139	29,241	59,227	2,377,744	...	...	2,377,744
35	...	117,498	57,914	675,130	114,196	964,738	...	...	964,738
36	80,531	27,000	48,840	18,288	24,819	227,382	...	...	227,382
37	299,488	1,051,777	1,269,893	722,059	198,242	3,569,864	...	...	3,569,864
38	11	239	1,302	260	871	52,561	...	...	52,561
39	100,811	78,145	82,598	121,435	112,105	570,071	28,911	16,280	615,262
40	100,822	78,384	83,900	121,695	112,976	622,632	28,911	16,280	667,823
41	...	...	...	82,416	105,305	647,207	31,959	17,997	697,163
42	...	...	...	17,191	17,964	88,502	14,443	8,133	111,078
43	...	...	...	770	516	73,623	...	...	73,623
44	...	...	...	100,377	123,785	809,33₂	46,402	26,130	881,864
45	20,288,493	11,183,480	9,015,123	14,142,046	14,430,724	96,139,287	193,662	109,055	96,442,004

Commands, the Northern India Salt Department, the Post Office, the Telegraph, the Calcutta Mint, the Survey and other Departments the expenses of the British Representatives at the principal Native Courts in India.
exchange thereon calculated in accordance with the average rate obtained for Bills and Telegraphic Transfers sold during the year; or in other rate of Exchange. During the year this average rate was 1s. 3·35391d per Rupee, *see* page 250, and the proportion to be added to the figures in

No. 3.—ACCOUNT of the EXPENDITURE chargeable on

[Rx. 1 is recorded for every 10 rupees, in respect

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Num
			Rx.	*Rx.*	*Rx.*	*Rx.*	
Direct Demands on the Revenues:							
Refunds and Drawbacks	11	25	2,927	2,903	31,459	2,377	
Assignments and Compensations	12	26	317,329	6,269	140	3,079	
Charges in respect of collection, *viz.:*							
Land Revenue	13B	28	53,484	194,788	457,911	99,627	
Opium (including cost of Production)	14C	31	1,314	...	...	...	
Salt (including cost of Production)	15C	32	103,216	...	642	...	
Stamps	16	33	*—87,212*	6,181	4,834	3,694	
Excise	17	34	2,412	5,036	19,230	471	
Provincial Rates	18	35	...	...	5,086	251	
Customs	19B	38	...	...	27,412	...	
Assessed Taxes	20	39	106	82	3,322	191	1
Forest	21	40	55,553	92,144	219,661	28,883	1
Registration	22	42	637	4,800	3,253	2,879	1
TOTAL			449,766	312,203	772,950	141,452	1
Interest:							
Interest on Debt			3,665,303	11,367	2,208	41	
Deduct—Amounts chargeable to Railways (*b*)			*4,079,009*	...	...	...	
„ Amounts chargeable to Irrigation			*1,284,249*	...	...	...	
Remainder chargeable on Ordinary Debt	25	49	*—1,697,955*	11,367	2,208	41	14
Interest on other Obligations	26	50	397,135	202	1,397	42	15
TOTAL			*—1,300,820*	11,569	3,605	83	16
Post Office, Telegraph, and Mint:							
Post Office	27	54	1,429,395	7,902	16,516	4,779	17
Telegraph	28	55	767,971	...	...	...	18
Mint	29	63	37,457	...	...	...	19
TOTAL			2,234,823	7,902	16,516	4,779	20
Salaries and Expenses of Civil Departments:							
General Administration	30A	66	473,353	62,805	122,722	34,879	21
Law and Justice	31B	70	176,101	174,631	345,463	73,723	22
Police	32B	73	60,726	163,557	908,101	143,532	23
Marine (including River Navigation)	33B	75	164,737	...	73,556	6,850	24
Education	34B	79	18,527	63,269	78,971	41,102	25
Ecclesiastical	35	80	14,507	4,076	11,204	1,585	26
Medical	36B	81	31,593	46,133	52,641	36,664	27
Political	37	82	485,368	3,271	40,229	15,710	28
Scientific and other Minor Departments	38B	85	285,293	7,548	14,714	5,161	29
TOTAL			1,710,205	525,290	1,647,601	359,206	30
Miscellaneous Civil Charges:							
Territorial and Political Pensions	39	88	14,539	24,581	14,876	874	31
Civil Furlough and Absentee Allowances	40	96	429	...	...	...	32
Superannuation Allowances & Pensions	41B	98	57,058	29,769	42,016	10,607	33
Stationery and Printing	42B	99	*—177,468*	23,821	56,178	10,618	34
Miscellaneous	44B	103	11,622	5,707	21,453	7,838	35
TOTAL			*—93,820*	83,878	134,523	29,937	36
Famine Relief and Insurance:							
Famine Relief	45	106	7,476	1,345,794	62,787	...	37
Construction of Protective Railways	46	107	...	...	...	...	38
Construction of Protective Irrigation Works	46A	108	...	...	...	...	39
TOTAL			7,476	1,345,794	62,787	...	40
Carried over			3,007,630	2,286,636	2,637,982	535,457	41

(*a*) *See* foot-note (*b*) to Account No. 2.

(*b*) Included under the following heads:—

	India. *Rx.*	England. £	Exchange. *Rx.*	Total. *Rx.*
State Railways Interest on Debt	3,991,278	971,045	546,815	5,509,138
Interest chargeable against Companies on Advances	87,731	218,884	123,258	429,873
	4,079,009	1,189,929	670,073	5,939,011

ENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1898:

tions *in India*, including those of "Exchange."]

Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange. (*a*)	GRAND TOTAL.
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
71,155	18,730	10,175	36,313	108,305	284,344	...	...	284,344
28,497	34,139	16,787	109,386	1,026,122	1,541,748	...	...	1,541,748
493,659	792,925	401,492	1,005,388	686,919	4,186,193	901	507	4,187,601
2,381,398	...	...	...	3,509	2,386,221	1,853	1,043	2,389,117
16,475	...	...	180,779	171,903	473,015	468	264	473,747
68,353	21,903	20,784	34,311	25,150	97,998	35,844	20,185	154,027
67,399	5,797	5,380	99,237	35,309	240,271	123	69	240,463
39,419	854	1,061	...	5,859	52,530	...	...	52,530
78,979	...	...	23,457	81,531	211,379	...	...	211,379
18,977	212	1,163	2,802	5,423	32,278	...	...	32,278
65,344	91,785	77,194	157,285	207,319	995,168	4,172	2,349	1,001,689
90,833	20,993	12,878	83,029	28,588	247,890	...	...	247,890
3,420,488	987,338	546,914	1,731,987	2,385,937	10,749,035	43,361	24,417	10,816,813
22,663	43,379	20,340	18,577	35,846	3,819,724	4,069,144	2,291,416	10,180,284
...	...	...	...	...	*4,079,009*	*1,189,929*	*670,073*	*5,939,011*
...	...	...	...	...	*1,284,249*	...	...	*1,284,249*
22,663	43,379	20,340	18,577	35,846	*-1,543,534*	2,879,215	1,621,343	2,957,024
7,186	72,888	12,840	2,136	21,330	515,156	51	29	515,236
29,849	116,267	33,180	20,713	57,176	*-1,028,378*	2,879,266	1,621,372	3,472,260
40,254	19,606	22,088	10,748	10,674	1,561,962	107,165	60,347	1,729,474
...	...	...	...	...	767,971	181,383	102,140	1,051,494
...	...	...	...	42,816	80,273	5,300	2,984	88,557
40,254	19,606	22,088	10,748	53,490	2,410,206	293,848	165,471	2,869,525
228,738	170,037	131,750	161,248	202,484	1,588,016	257,745	145,141	1,990,902
1,162,892	745,063	452,057	578,244	543,010	4,251,184	3,013	1,697	4,255,894
679,194	752,042	400,669	466,160	658,874	4,232,855	683	385	4,233,923
95,344	...	...	800	3,475	344,762	213,853	120,425	679,040
396,692	217,974	140,387	284,306	337,435	1,578,663	1,541	868	1,581,072
18,474	25,861	25,599	38,679	33,594	173,579	245	138	173,962
234,629	150,698	107,933	281,598	387,063	1,328,952	16,931	9,534	1,355,417
5,901	14,781	216,567	10,196	103,737	895,760	24,349	13,711	933,820
52,190	23,271	31,168	43,559	31,802	494,706	26,109	14,702	535,517
2,874,054	2,099,727	1,506,130	1,864,790	2,301,474	14,888,477	544,469	306,601	15,739,547
114,680	93,758	31,469	62,620	70,474	427,871	9,332	5,255	442,458
...	...	75	2	257	763	187,640	105,664	294,067
216,191	220,179	112,446	164,027	196,302	1,048,595	1,901,744	1,070,910	4,021,249
337,797	66,609	48,031	145,061	128,336	638,983	54,449	30,661	724,093
32,058	13,352	16,022	53,400	31,426	192,878	26,921	15,160	234,959
700,726	393,898	208,043	425,110	426,795	2,309,090	2,180,086	1,227,650	5,716,826
886,564	1,070,695	99,273	905,311	944,988	5,322,888	1,740	980	5,325,608
...	...	...	...	...	...	...	...	...
...	1,940	2,132	14,401	19,044	37,517	...	...	37,517
886,564	1,072,635	101,405	919,712	964,032	5,360,405	1,740	980	(*c*)5,363,125
7,951,935	4,689,471	2,417,760	4,973,060	6,188,904	34,688,835	5,942,770	3,346,491	43,978,096

(*c*) The following further sums, which are included under State Railways Revenue Account, are chargeable to the grant for Famine and Insurance as representing the net charge on the Revenues on account of Protective Railways constructed through the Agency of nie :—

Indian Midland Railway	Rx.	152,381
Bengal-Nagpur Railway	,,	200,567
		352,948

No. 3.—ACCOUNT of the EXPENDITURE chargeable on

[Rx. 1 is recorded for every 10 rupees, in respect

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.
			Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward from page 6.			3,007,630	2,286,636	2,637,982	535,457
Construction of Railways (charged against Revenue in addition to that under Famine Insurance) . .	48	112	...	...	...	237
Railway Revenue Account:						
State Railways:						
Working Expenses . . .	49A	116	2,958,098	408,431	519,780	104,794
Interest on Debt . . .	25	49	3,991,278	...	...	...
Annuities in purchase of Railways	49A	116	...	...	...	...
Interest chargeable against Companies on advances . .	50	119	...	73,667	...	...
Interest on Capital deposited by Companies	51	119	...	...	...	...
Guaranteed Companies:						
Surplus Profits, Land and Supervision	52	120	45,322	...	5,800	6,172
Interest	49A	116	8,899	...	...	...
Subsidized Companies: Land, etc. .	54A	121	...	...	...	10,183
Miscellaneous Railway Expenditure	55	122	26,172	2,323	5,516	...
TOTAL .			7,029,769	484,421	531,096	121,149
Irrigation:						
Major Works:						
Working Expenses . . .	57	125	...	...	...	...
Interest on Debt . .	25	49	729,480	...	...	...
Minor Works and Navigation .	60	139	7,449	...	137,131	...
TOTAL .			736,929	...	137,131	...
Buildings and Roads:						
Military Works	62	151	824,704	705	84,456	31,233
Civil Works	62	152	164,236	171,479	617,674	338,559
TOTAL .			988,940	172,184	702,130	369,792
Army Services:						
Army:						
Effective	63	177	9,385,553	...	...	...
Non-Effective	63	177	453,977	...	...	...
Military operations . . .	63	177	3,491,341	...	...	...
TOTAL .			13,330,871	...	...	...
Special Defence Works . .	65	192	*—4,020*	...	...	...
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			25,090,119	2,943,241	4,008,339	1,026,635
Add—Portion of allotments to Provincial Governments not spent by them in the year	68	196	...	...	177,510	...
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances . . .	68	196	*1,407*	*10,885*	...	*39,637*
Total Expenditure charged against Revenue			25,088,712	2,932,356	4,185,849	986,998
Expenditure not charged to Revenue:						
Capital Outlay on Railways, Irrigation and other Works:						
State Railways . . .	69	198	226,297	*—9,729*	*—175,714*	684,263
Irrigation Works . . .	69	198	...	...	58,768	...
Miscellaneous Public Improvements	71A	209	...	...	...	...
TOTAL .			226,297	*—9,729*	*—116,946*	684,263

...venues of *India*, in *India* and in *England*, for the Year ended 31st March 1898—*continued.*

...ctions *in India*, including those of "Exchange."]

	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange.(a)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
	7,951,935	4,689,471	2,417,760	4,973,060	6,188,904	34,688,835	5,942,770	3,346,491	43,978,096
	...	...	...	2,761	794	3,792	...	...	3,792
	1,191,101	827,579	1,830,178	908,704	452,537	9,201,202	...	...	9,201,202
	...	...	...	...	...	3,991,278	971,045	546,815	5,509,138
	...	...	...	...	...	...	1,712,419	964,296	2,676,715
	...	14,064	...	...	...	87,731	218,884	123,258	429,873
	...	16,584	...	...	...	16,584	784,779	441,925	1,243,288
	15,225	16,024	...	12,308	25,362	126,213	...	...	126,213
	...	...	...	....	...	8,899	2,154,784	1,213,401	3,377,084
	98,547	...	1,956	1,037	2,037	113,760	...	...	113,760
	—10,457	*—797*	*—11,802*	2,331	2,943	16,229	...	...	16,229
	1,294,416	873,454	1,820,332	924,380	482,879	13,561,896	5,841,911	3,289,695	22,693,502
	135,186	261,409	299,534	139,065	56,925	892,119	...	...	892,119
	246,094	308,675	...	...	...	1,284,249	...	...	1,284,249
	171,162	30,258	90,670	324,520	204,781	965,971	1,117	629	967,717
	552,442	600,342	390,204	463,585	261,706	3,142,339	1,117	629	3,144,085
	9,149	1,598	80,743	7,527	19,425	1,059,540	69,633	39,212	1,168,385
	795,309	511,416	362,494	648,396	514,585	4,124,148	80,866	45,537	4,250,551
	804,458	513,014	443,237	655,923	534,010	5,183,688	150,499	84,749	5,418,936
	...	...	...	2,946,637	3,259,972	15,592,162	1,804,263	1,016,016	18,412,441
	...	...	...	307,421	160,987	922,385	2,414,845	1,359,847	4,697,077
	...	...	...	105,981	250,670	3,847,992	25,119	14,145	3,887,256
	...	...	...	3,360,039	3,671,629	20,362,539	4,244,227	2,390,008	26,996,774
	...	...	...	...	....	*—4,020*	17,739	9,989	23,708
	10,603,251	6,676,281	5,071,533	10,379,748	11,139,922	76,939,069	16,198,263	9,121,561	102,258,893
	..	25,722	...	...	...	203,232	...	...	203,232
	279,146	...	*2,111*	*170,433*	*157,291*	*660,910*	...	...	*660,910*
	10,324,105	6,702,003	5,069,422	10,209,315	10,982,631	76,481,391	16,198,263	9,121,561	101,801,215
29	617,647	177,769	169,459	674,858	2,575	2,367,425	809,010	455,570	3,632,005
30	*—13,154*	116,400	283,185	78,566	158,392	682,157	6,573	3,701	692,431
31	4,105	...	...	...	...	4,105	..		4,105
32	608,598	294,169	452,644	753,424	160,967	3,053,687	815,583	459,271	4,328,541

(a) See foot-note (b) to Account No. 2.

No. 4.—STATEMENT showing the details of EXPENDITURE in ENGLAND, for the ended 31st March 1898.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTA
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	...	...	...
Assignments and Compensations	...	...	...
Charges in respect of Collection, *viz.*:—			
Land Revenue	7	894	
Opium	1,853	...	1
Salt	468	...	
Stamps	35,844	...	35
Excise	123	...	
Provincial Rates	...	...	...
Customs	...	...	...
Assessed Taxes	...	...	...
Forest	2,948	1,224	4
Registration	...	...	...
TOTAL	41,243	2,118	43,
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,879,215	2,879,
Interest on other Obligations	...	51	
TOTAL	...	2,879,266	2,879,
Post Office, Telegraph, and Mint:			
Post Office	47,606	59,559	107,
Telegraph	92,083	89,300	181,
Mint	5,266	34	5,
TOTAL	144,955	148,893	293,
Salaries and Expenses of Civil Departments:			
General Administration	22,827	234,918	257,
Law and Justice	2,218	795	3,
Police	...	683	
Marine (including River Navigation)	50,905	162,948	213,
Education	...	1,541	1,
Ecclesiastical	...	245	
Medical	...	16,931	16,
Political	149	24,200	24,
Scientific and other Minor Departments	11,102	15,007	26,
TOTAL	87,201	457,268	544,
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	9,332	9,
Civil Furlough and Absentee Allowances	...	187,640	187,
Superannuation Allowances and Pensions	...	1,901,744	1,901,
Stationery and Printing	47,765	6,684	54,
Miscellaneous	...	26,921	26,
TOTAL	47,765	2,132,321	2,180,
Famine Relief and Insurance:			
Famine Relief	1,740	...	1,740
Carried forward	322,904	5,619,866	5,942,770

No. 4.—Statement showing the details of Expenditure in England, for the Year ended 31st March 1898—*continued.*

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward .	322,904	5,619,866	5,942,770
Construction of Railways (charged against Revenue in addition to that under Famine Insurance) . .	...	...	...
Railway Revenue Account:			
State Railways:			
Working Expenses	...	...	...
Interest on Debt	...	971,045	971,045
Annuities in purchase of Railways . .	...	1,712,419	1,712,419
Interest Chargeable against Companies on Advances	...	218,884	218,884
Interest on Capital deposited by Companies .	...	784,779	784,779
Guaranteed Companies:			
Surplus Profits, Land and Supervision . .	...	...	...
Interest	...	2,154,784	2,154,784
Subsidized Companies: Land, &c.	...	...	...
Miscellaneous Railway Expenditure . . .	...	...	...
TOTAL .	...	5,841,911	5,841,911
Irrigation:			
Major Works:			
Working Expenses	...	...	...
Interest on Debt	...	...	...
Minor Works and Navigation	1,117	...	1,117
TOTAL .	1,117	...	1,117
Buildings and Roads:			
Military Works	69,633	...	69,633
Civil Works	3,437	77,429	80,866
TOTAL .	73,070	77,429	150,499
Army Services:			
Army:			
Effective	502,022	1,302,241	1,804,263
Non-Effective	...	2,414,845	2,414,845
Military operations	25,119	...	25,119
TOTAL .	527,141	3,717,086	4,244,227
Special Defence Works	17,739	...	17,739
Total Expenditure charged against Revenue . £	941,971	15,256,292	16,198,263
Expenditure not charged to Revenue:			
Capital Outlay on Railways, Irrigation and other Works:			
State Railways	800,292	8,718	809,010
Irrigation Works	6,573	...	6,573
TOTAL £	806,865	8,718	815,583

No. 5.—ACCOUNT of the REVENUE and EXPENDITURE in *India* in the thre

HEADS OF REVENUE. For distribution by provinces, see Accounts 6, 7, and 8 for Imperial, Provincial, and Local, respectively.	India.			Total.
	Imperial.	Provincial.	Local.	
	Rx.	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue :				
Land Revenue	14,526,340	10,902,704	254,598	25,683,64
Opium	5,179,772	...	...	5,179,772
Salt	8,581,447	12,778	...	8,594,225
Stamps	1,246,394	3,590,649	...	4,837,043
Excise	3,717,352	1,771,731	371	5,489,454
Provincial Rates	4,547	662,831	3,055,912	3,723,290
Customs	4,608,681	32,614	...	4,641,295
Assessed Taxes	1,061,665	833,800	...	1,895,465
Forest	900,630	838,884	...	1,739,514
Registration	244,335	242,209	...	486,544
Tributes from Native States	884,029	...	...	884,029
TOTAL	40,955,192	18,888,200	3,310,881	63,154,273
Interest	658,712	169,262	12,707	840,681
Post Office, Telegraph, and Mint:				
Post Office	1,869,217	1,999	7,947	1,879,163
Telegraph	1,302,823	...	...	1,302,823
Mint	182,044	...	...	182,044
TOTAL	3,354,084	1,999	7,947	3,364,030
Receipts by Civil Departments:				
Law and Justice	35,560	623,427	4,206	663,193
Police	1,404	289,970	156,956	448,330
Marine	47,759	152,869	96	200,724
Education	1,623	126,853	89,042	217,518
Medical	207	57,564	29,903	87,674
Scientific and other Minor Departments	10,972	66,204	25,887	103,063
TOTAL	97,525	1,316,887	306,090	1,720,502
Miscellaneous:				
Receipts in aid of Superannuation, &c.	150,779	55,478	38	206,295
Stationery and Printing	31,001	48,741	261	80,003
Exchange	43,970	...	...	43,970
Miscellaneous	143,911	166,916	158,331	469,158
TOTAL	369,661	271,135	158,630	799,426
Railways:				
State Railways (Gross Receipts)	18,985,869	58,296	...	19,044,165
Guaranteed Companies (Net Traffic Receipts)	2,201,392	...	...	2,201,392
Subsidized Companies (Repayment of Advances of Interest)	12,990	...	...	12,990
TOTAL	21,200,251	58,296	...	21,258,547
Irrigation:				
Major Works:				
Direct Receipts	1,265,377	1,112,367	...	2,377,744
Portion of Land Revenue due to Irrigation	964,738	...	...	964,738
Minor Works and Navigation	57,359	158,589	11,434	227,382
TOTAL	2,287,474	1,270,956	11,434	3,569,864
Buildings and Roads:				
Military Works	52,561	...	...	52,561
Civil Works	10,440	278,562	281,069	570,071
TOTAL	63,001	278,562	281,069	622,632
Receipts by Military Department:				
Army:				
Effective	647,207	...	...	647,207
Non-Effective	88,502	...	...	88,502
Military operations	73,623	...	...	73,623
TOTAL	809,332	...	...	809,332
GRAND TOTAL REVENUE . Rx.	69,795,232	22,255,297	4,088,758	96,139,287

IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1898.

HEADS OF EXPENDITURE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial, and Local, respectively.	INDIA. Imperial.	INDIA. Provincial.	INDIA. Local.	TOTAL.
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	201,722	78,376	4,246	284,344
Assignments and Compensations	505,635	1,036,113	...	1,541,748
Charges in respect of Collection:				
Land Revenue	107,253	3,021,380	1,057,560	4,186,193
Opium (including cost of Production)	2,386,221	...	...	2,386,221
Salt (including cost of Production)	433,578	39,437	...	473,015
Stamps	—40,910	138,908	...	97,998
Excise	159,149	81,122	...	240,271
Provincial Rates	...	7,175	45,355	52,530
Customs	81,531	129,848	...	211,379
Assessed Taxes	16,191	16,087	...	32,278
Forest	525,301	469,807	...	995,168
Registration	124,262	123,628	...	247,890
TOTAL	4,499,993	5,141,881	1,107,161	10,749,035
Interest:				
Interest on Debt, other than that charged to Railways and Irrigation Works	—1,697,953	154,419	...	—1,543,534
Interest on other Obligations	510,620	4	4,532	515,156
TOTAL	—1,187,333	154,423	4,532	—1,028 378
Post Office, Telegraph, and Mint:				
Post Office	1,429,323	52,682	79,957	1,561,962
Telegraph	767,971	...	...	767,971
Mint	80,273	...	...	80,273
TOTAL	2,277,567	52,682	79,957	2,410,206
Salaries and Expenses of Civil Departments:				
General Administration	652,089	834,411	101,516	1,588,016
Law and Justice	176,043	4,073,345	1,796	4,251,184
Police	59,162	3,828,967	344,726	4,232,855
Marine (including River Navigation)	164,737	175,065	4,960	344,762
Education	17,319	895,822	665,522	1,578,663
Ecclesiastical	173,579	...	...	173,579
Medical	29,505	955,502	343,945	1,328,952
Political	833,030	62,706	24	895,760
Scientific and other Minor Departments	300,272	152,501	41,933	494,706
TOTAL	2,405,736	10,978,319	1,504,422	14,888,477
Miscellaneous Civil Charges:				
Territorial and Political Pensions	427,871	...	...	427,871
Civil Furlough and Absentee Allowances	763	...	...	763
Superannuation Allowances and Pensions	83,166	957,758	7,671	1,048,595
Stationery and Printing	116,364	510,863	11,756	638,983
Miscellaneous	40,164	91,097	61,617	192,878
TOTAL	668,328	1,559,718	81,044	2,309,090
Famine Relief and Insurance:				
Famine Relief	4,678,777	585,313	58,798	5,322,888
Construction of Protective Railways	...	...	...	...
Construction of Protective Irrigation Works	37,517	...	...	37,517
TOTAL	4,716,294	585,313	58,798	5,360,405
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	3,792	...	3,792
Railway Revenue Account:				
State Railways:				
Working Expenses	9,156,546	44,656	...	9,201,202
Interest on Debt	3,991,278	...	...	3,991,278
Interest Chargeable against Companies on Advances	87,731	...	...	87,731
Interest on Capital deposited by Companies	16,584	...	...	16,584
Guaranteed Companies:				
Surplus Profits, Land and Supervision	126,213	...	...	126,213
Interest	8,899	...	...	8,899
Subsidized Companies: Land, &c.	103,577	10,183	...	113,760
Miscellaneous Railway Expenditure	15,475	754	...	16,229
TOTAL	13,506,303	55,593	...	13,501,896
Irrigation:				
Major Works:				
Working Expenses	506,267	385,852	...	892,119
Interest on Debt	729,480	554,769	...	1,284,249
Minor Works and Navigation	294,522	663,724	7,725	965,971
TOTAL	1,530,269	1,604,345	7,725	3,142,339
Buildings and Roads:				
Military Works	1,059,540	...	...	1,059,540
Civil Works	302,120	2,258,018	1,564,010	4,124,148
TOTAL	1,361,660	2,258,018	1,564,010	5,183,688
Army Services:				
Army:				
Effective	15,592,162	...	...	15,592,162
Non-Effective	922,385	...	...	922,385
Military operations	3,847,992	...	...	3,847,992
TOTAL	20,362,539	...	...	20,362,539
Special Defence Works	—4,020	...	...	—4,020
	50,137,336	22,394,084	4,407,649	76,939,069
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	169,435	64,011	233,446
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	*638,478*	*52,646*	*691,124*
GRAND TOTAL EXPENDITURE . Rx.	50,137,336	21,925,041	4,419,014	76,481,391

No. 6.—ACCOUNT of the IMPERIAL REVENUE and EXPENDITURE of *India* for the Year

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	T... In...
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Principal Heads of Revenue:										
Land Revenue	148,606	92,582	491,347	103,299	3,036,678	4,283,034	1,409,483	3,206,132	1,755,179	14,526,340
Opium	16	20,284	23,395	45,303	4,066,163	47,235	6,738	...	970,638	5,179,772
Salt	1,947,810	...	156,744	...	2,463,315	...	...	1,719,263	2,294,315	8,581,447
Stamps	49,510	39,973	42,527	21,763	443,985	183,049	110,086	210,507	144,994	1,246,394
Excise	98,285	130,733	210,790	207,593	637,387	338,622	176,005	1,096,524	821,413	3,717,352
Provincial Rates	4,547	...	...	...	...	...	...	...	...	4,547
Customs	860	7,482	766,116	...	1,454,455	3,575	1,446	428,831	1,945,916	4,608,681
Assessed Taxes	145,322	25,137	54,450	16,399	256,411	128,541	83,978	142,773	208,654	1,061,665
Forest	61,744	39,002	360,763	19,241	59,464	69,334	53,424	106,825	130,833	900,630
Registration	2,127	6,586	3,568	2,538	79,008	22,045	21,018	76,525	30,920	244,335
Tributes from Native States	218,077	23,261	31,186	5,010	...	1,000	27,899	451,090	126,506	884,029
TOTAL	2,676,904	385,040	2,140,886	421,146	12,496,866	5,076,435	1,890,077	7,438,470	8,429,368	40,955,192
Interest	327,471	4	...	19	160,774	6	112	31,501	138,825	658,712
Post Office, Telegraph, and Mint:										
Post Office	1,869,217	...	...	...	...	...	...	...	...	1,869,217
Telegraph	1,302,823	...	...	...	...	...	...	...	...	1,302,823
Mint	65,574	...	...	...	...	...	...	...	116,470	182,044
TOTAL	3,237,614	...	...	...	...	...	...	...	116,470	3,354,084
Receipts by Civil Departments:										
Law and Justice	35,560	...	...	...	...	...	...	...	...	35,560
Police	1,404	...	...	...	...	...	...	...	...	1,404
Marine	47,759	...	...	...	...	...	...	...	...	47,759
Education	1,623	...	...	...	...	...	...	...	...	1,623
Medical	207	...	...	...	...	...	...	...	...	207
Scientific and other Minor Departments	10,972	...	...	...	...	...	...	...	...	10,972
TOTAL	97,525	...	...	...	...	...	...	...	...	97,525
Miscellaneous:										
Receipts in aid of Superannuation, &c.	75,122	4,164	4,704	1,352	17,627	15,447	8,275	9,015	15,073	150,779
Stationery and Printing	11,849	164	351	401	9,443	1,011	2,524	565	4,693	31,001
Exchange	43,970	...	...	...	...	...	...	...	...	43,970
Miscellaneous	45,849	237	4,954	325	5,251	13,119	27,586	2,894	43,696	143,911
TOTAL	176,790	4,565	10,009	2,078	32,321	29,577	38,385	12,474	63,462	369,661
Railways:										
State Railways (Gross Receipts)	7,877,781	728,929	869,276	106,551	2,273,622	1,540,642	3,482,821	1,460,621	645,626	18,985,869
Guaranteed Companies (Net Traffic Receipts)	2,201,392	...	...	...	...	...	...	...	...	2,201,392
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	12,990	...	12,990
TOTAL	10,079,173	728,929	869,276	106,551	2,273,622	1,540,642	3,482,821	1,473,611	645,626	21,200,251
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	...	13,770	1,163,139	29,241	59,227	1,265,377
Portion of Land Revenue due to Irrigation	...	...	...	...	...	117,498	57,914	675,130	114,196	964,738
Minor Works and Navigation	7,564	...	...	...	...	...	28,160	...	21,635	57,359
TOTAL	7,564	...	...	...	...	131,268	1,249,213	704,371	195,058	2,287,474
Buildings and Roads:										
Military Works	41,924	16	7,454	484	11	239	1,302	260	871	52,561
Civil Works	5,930	...	...	...	...	...	4,510	...	...	10,440
TOTAL	47,854	16	7,454	484	11	239	5,812	260	871	63,001
Receipts by Military Department:										
Army:										
Effective	459,486	...	...	...	...	...	...	82,416	105,305	647,207
Non-Effective	53,347	...	...	...	...	...	...	17,191	17,964	88,502
Military operations	72,337	...	...	...	...	...	...	770	516	73,623
TOTAL	585,170	...	...	...	...	...	...	100,377	123,785	809,332
TOTAL IMPERIAL REVENUE Rx.	17,236,065	1,118,554	3,027,625	530,278	14,963,594	6,778,167	6,666,420	9,761,064	9,713,465	69,795,232

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1898.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	2,927	757	20,333	924	52,506	8,463	4,275	21,888	89,649	201,722
Assignments and Compensations	317,329	5,874	140	3,079	12,150	9,712	16,787	109,386	31,178	505,635
Charges in respect of Collection, *viz.*:										
Land Revenue	50,075	...	...	...	57,178	...	...	...	...	107,253
Opium (including cost of Production)	1,314	...	...	...	2,381,398	...	...	...	3,509	2,386,221
Salt (including cost of Production)	103,216	...	642	...	16,475	...	...	141,342	171,903	433,578
Stamps	—87,212	1,545	1,208	923	17,088	5,476	5,196	8,578	6,288	—40,910
Excise	2,412	3,777	9,615	353	33,699	4,348	4,035	74,428	26,482	159,149
Provincial Rates	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	81,531	81,531
Assessed Taxes	106	41	1,661	95	9,489	106	581	1,401	2,711	16,191
Forest	55,553	46,072	109,831	14,442	32,672	45,892	38,597	78,643	103,659	525,301
Registration	637	2,400	1,626	1,440	45,416	10,496	6,439	41,514	14,294	124,262
TOTAL	446,357	60,466	145,056	21,256	2,658,071	84,493	75,910	477,180	531,204	4,499,993
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	—1,697,955	...	...	...	...	...	2	...	...	—1,697,953
Interest on other Obligations	397,135	202	1,397	42	4,219	72,888	12,136	1,875	20,726	510,620
TOTAL	—1,300,820	202	1,397	42	4,219	72,888	12,138	1,875	20,726	—1,187,333
Post Office, Telegraph, and Mint:										
Post Office	1,429,323	...	...	...	...	...	...	...	...	1,429,323
Telegraph	767,971	...	...	...	...	...	...	...	...	767,971
Mint	37,457	...	...	...	...	...	...	...	42,816	80,273
TOTAL	2,234,751	...	...	...	...	...	...	...	42,816	2,277,367
Salaries and Expenses of Civil Departments:										
General Administration	473,216	7,578	24,483	5,420	29,654	23,990	18,631	26,895	42,222	652,089
Law and Justice	176,043	...	...	...	...	...	...	...	...	176,043
Police	59,162	...	...	...	...	...	...	...	...	59,162
Marine (including River Navigation)	164,737	...	...	...	...	...	...	...	...	164,737
Education	17,319	...	...	...	...	...	...	...	...	17,319
Ecclesiastical	14,507	4,076	11,204	1,585	18,474	25,861	25,599	38,679	33,594	173,579
Medical	29,505	...	...	...	...	...	...	...	...	29,505
Political	485,344	...	40,229	...	3,525	14,449	216,567	1,700	71,216	833,030
Scientific and other Minor Departments	285,061	852	1,625	...	2,419	1,468	3,984	733	4,130	300,272
TOTAL	1,704,894	12,506	77,541	7,005	54,072	65,768	264,781	68,007	151,162	2,405,736
Miscellaneous Civil Charges:										
Territorial and Political Pensions	14,539	24,581	14,876	874	114,680	93,758	31,469	62,620	70,474	427,871
Civil Furlough and Absentee Allowances	429	...	...	...	...	...	75	2	257	763
Superannuation Allowances and Pensions	57,038	101	333	85	6,610	4,876	1,980	3,477	8,666	83,166
Stationery and Printing	—177,494	...	...	...	214,626	...	...	41,339	37,893	116,364
Miscellaneous	11,368	1,143	1,777	842	4,091	3,220	4,391	5,489	7,843	40,164
TOTAL	—94,120	25,825	16,985	1,801	340,007	101,854	37,915	112,927	125,133	668,328
Famine Relief and Insurance:										
Famine Relief	7,479	1,344,977	...	...	576,821	1,070,695	3,202	732,995	942,608	4,678,777
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	1,940	2,132	14,401	19,044	37,517
TOTAL	7,479	1,344,977	...	...	576,821	1,072,635	5,334	747,396	961,652	4,716,294
Construction of Railway (charged against Revenue in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways:										
Working Expenses	2,958,098	408,431	519,780	89,761	1,191,101	827,579	1,830,178	893,721	437,897	9,156,546
Interest on Debt	3,991,278	...	...	...	...	...	...	...	...	3,991,278
Interest chargeable against Companies on Advances	...	73,667	...	...	...	14,064	...	...	...	87,731
Interest on Capital deposited by Companies	...	...	...	...	...	16,584	...	...	...	16,584
Guaranteed Companies:										
Surplus Profits, Land & Supervision	45,322	...	5,800	6,172	15,225	16,024	...	12,308	25,362	126,213
Interest	8,899	...	...	...	...	...	...	...	...	8,899
Subsidized Companies: Land, &c.	...	...	...	...	98,547	...	1,956	1,037	2,037	103,577
Miscellaneous Railway Expenditure	26,172	2,323	5,011	...	—10,457	—797	—11,802	2,331	2,694	15,475
TOTAL	7,029,769	484,421	530,591	95,933	1,294,416	873,454	1,820,332	909,397	467,990	13,506,303
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	...	10,743	299,534	139,065	56,925	506,267
Interest on Debt	729,480	...	...	...	...	...	...	...	...	729,480
Minor Works and Navigation	7,449	...	...	...	...	...	83,255	...	203,818	294,522
TOTAL	736,929	...	...	...	...	10,743	382,789	139,065	260,743	1,530,269
Buildings and Roads:										
Military Works	824,704	705	84,456	31,233	9,149	1,598	80,743	7,527	19,425	1,059,540
Civil Works	158,446	1,325	—10,847	18,899	62,451	13,257	40,777	4,920	12,892	302,120
TOTAL	983,150	2,030	73,609	50,132	71,600	14,855	121,520	12,447	32,317	1,361,660
Army Services:										
Army:										
Effective	9,385,553	...	...	...	...	...	...	2,946,637	3,259,972	15,592,162
Non-Effective	453,977	...	...	...	...	...	...	307,421	160,987	922,385
Military operations	3,491,341	...	...	...	...	...	...	105,981	250,670	3,847,992
TOTAL	13,330,871	...	...	...	...	...	...	3,360,039	3,671,629	20,362,539
Special Defence Works	—4,020	...	...	...	...	...	...	...	...	—4,020
TOTAL IMPERIAL EXPENDITURE Rx.	25,075,240	1,930,427	845,180	176,169	4,999,206	2,296,690	2,720,719	5,828,333	6,265,372	50,137,336

No. 7.—ACCOUNT of the PROVINCIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:										
Land Revenue	...	575,172	2,154,084	492,824	941,541	1,315,940	1,039,159	1,502,882	2,881,102	10,902,704
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	7,698	5,080	12,778
Stamps	...	119,919	127,580	65,288	1,331,956	549,147	330,260	631,519	434,980	3,590,649
Excise	...	43,578	210,789	69,198	637,388	112,874	58,669	365,486	273,749	1,771,731
Provincial Rates	...	21,980	...	...	458,470	119,454	62,927	...	...	662,831
Customs	...	...	6,934	...	9,899	...	...	7,008	8,773	32,614
Assessed Taxes	...	23,902	47,046	15,292	247,473	121,588	69,745	123,673	185,081	833,800
Forest	...	39,003	360,763	19,241	59,464	69,333	53,423	100,824	130,833	838,884
Registration	...	6,587	3,569	2,538	79,008	22,044	21,018	76,526	30,919	242,209
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	...	830,141	2,910,765	664,381	3,765,199	2,310,380	1,635,201	2,821,616	3,950,517	18,888,20
Interest	...	8,223	4,076	76	31,255	46,469	25,663	17,275	36,225	169,262
Post Office, Telegraph, and Mint:										
Post Office	...	1,181	...	...	...	...	818	...	...	1,99
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	1,181	...	...	...	...	818	...	...	1,99
Receipts by Civil Departments:										
Law and Justice	...	32,230	82,613	13,179	183,000	77,062	57,363	125,383	52,597	623,42
Police	...	1,620	50,839	11,009	20,552	43,739	69,325	43,798	49,088	289,97
Marine	...	...	32,878	1	113,891	...	...	...	6,099	152,869
Education	...	3,474	1,796	4,330	58,834	10,565	3,233	17,952	26,669	126,853
Medical	...	769	2,149	487	19,894	4,365	3,136	12,764	14,000	57,564
Scientific and other Minor Departments	...	1,502	606	...	22,070	11,110	4,135	22,846	3,935	66,204
TOTAL	...	39,595	170,881	29,006	418,241	146,841	137,192	222,743	152,388	1,316,887
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	1,360	8,194	360	6,256	4,303	5,107	5,270	24,628	55,478
Stationery and Printing	...	1,524	2,717	198	15,292	7,662	3,360	11,289	6,699	48,741
Miscellaneous	...	10,850	7,802	2,060	76,299	25,010	12,709	20,256	11,932	166,916
TOTAL	...	13,734	18,713	2,618	97,847	36,975	21,174	36,815	43,259	271,135
Railways:										
State Railways (Gross Receipts)	...	...	...	11,294	...	...	...	25,837	21,165	58,296
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	11,294	...	...	...	25,837	21,165	58,296
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	218,957	893,410	...	...	...	1,112,367
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	14,755	...	79,120	27,099	16,143	18,288	3,184	158,589
TOTAL	...	...	14,755	...	298,077	920,509	16,143	18,288	3,184	1,270,956
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	...	5,617	19,132	8,805	46,234	68,512	48,209	19,226	62,827	278,562
TOTAL	...	5,617	19,132	8,805	46,234	68,512	48,209	19,226	62,827	278,562
Receipts by Military Department:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL PROVINCIAL R VENUE . Rx.	...	898,491	3,138,322	716,180	4,656,853	3,529,686	1,884,400	3,161,800	4,269,565	22,255,297

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India* 31st March 1898.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	...	1,963	11,026	1,303	17,729	9,605	5,568	13,237	17,945	78,376
Assignments and Compensations	...	395	...	...	16,347	24,427	...	...	994,944	1,036,113
Charges in respect of Collection, *viz.*:										
Land Revenue	...	138,117	456,428	99,627	435,232	432,980	265,650	546,047	647,299	3,021,380
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	...	...	...	39,437	...	39,437
Stamps	...	4,636	3,626	2,771	51,265	16,427	15,588	25,733	18,862	138,908
Excise	...	1,259	9,615	118	33,700	1,449	1,345	24,809	8,827	81,122
Provincial Rates	...	...	...	...	5,260	854	1,061	...	...	7,175
Customs	...	...	27,412	...	78,979	...	...	23,457	...	129,848
Assessed Taxes	...	41	1,661	96	9,488	106	582	1,401	2,712	16,087
Forest	...	46,072	109,830	14,441	32,672	45,893	38,597	78,642	103,660	469,807
Registration	...	2,400	1,627	1,439	45,417	10,497	6,439	41,515	14,294	123,628
TOTAL	...	194,883	621,225	119,795	726,089	542,238	334,830	794,278	1,808,543	5,141,881
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	11,367	2,208	41	22,663	43,379	20,338	18,577	35,846	154,419
Interest on other Obligations	...	...	...	...	...	...	4	...	...	4
TOTAL	...	11,367	2,208	41	22,663	43,379	20,342	18,577	35,846	154,423
Post Office, Telegraph, and Mint:										
Post Office	...	7,902	6,632	175	466	...	16,085	10,748	10,674	52,682
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	7,902	6,632	175	466	...	16,085	10,748	10,674	52,682
Salaries and Expenses of Civil Departments:										
General Administration	...	51,216	96,480	29,177	173,735	138,154	98,898	100,719	146,032	834,411
Law and Justice	...	174,631	345,463	73,723	1,162,892	745,063	450,319	578,244	543,010	4,073,345
Police	...	156,507	903,870	143,441	641,299	480,947	397,687	466,160	639,056	3,828,967
Marine (including River Navigation)	...	...	69,346	6,850	94,594	...	...	800	3,475	175,065
Education	...	34,400	61,730	20,627	276,627	81,100	73,922	174,729	172,687	895,822
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	...	37,354	44,813	23,333	204,934	93,566	67,591	130,532	353,379	955,502
Political	...	3,271	...	15,710	2,376	332	...	8,496	32,521	62,706
Scientific and other Minor Departments	...	5,812	9,838	1,162	44,123	18,527	10,178	42,826	20,035	152,501
TOTAL	...	463,191	1,531,540	314,023	2,600,580	1,557,689	1,098,595	1,502,506	1,910,195	10,978,319
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	...	29,496	41,550	10,518	207,404	213,420	109,307	158,981	187,082	957,758
Stationery and Printing	...	23,494	56,178	10,616	117,965	65,540	44,678	103,722	88,670	510,863
Miscellaneous	...	3,423	8,759	5,038	23,962	9,947	4,701	17,149	18,118	91,097
TOTAL*	...	56,413	106,487	26,172	349,331	288,907	158,686	279,852	293,870	1,559,718
Famine Relief and Insurance:										
Famine Relief	...	...	62,733	...	273,924	...	88,918	159,738	...	585,313
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	62,733	...	273,924	...	88,918	159,738	...	585,313
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	...	...	...	237	...	...	...	2,761	794	3,792
Railway Revenue Account:										
State Railways:										
Working Expenses	...	...	...	15,033	...	...	...	14,983	14,640	44,656
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:										
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	10,183	...	...	...	...	...	10,183
Miscellaneous Railway Expenditure	...	...	505	...	...	...	...	...	249	754
TOTAL	...	...	505	25,216	...	...	...	14,983	14,889	55,593
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	135,186	250,666	...	...	...	385,852
Interest on Debt	...	...	...	...	246,094	308,675	...	...	...	554,769
Minor Works and Navigation	...	...	130,708	...	171,080	30,258	6,842	323,873	963	663,724
TOTAL	...	...	130,708	...	552,360	589,599	6,842	323,873	963	1,604,345
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	...	150,718	528,222	247,469	321,951	295,002	233,803	212,389	268,464	2,258,018
TOTAL	..	150,718	528,222	247,469	321,951	295,002	233,803	212,389	268,464	2,258,018
Army Services:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL	...	884,474	2,990,260	733,128	4,847,304	3,316,814	1,958,101	3,319,705	4,344,238	22,394,084
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	...	169,435	...	...	...	...	...	...	169,435
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	...	...	...	*45,580*	*303,250*	...	*2,278*	*157,707*	*129,663*	*638,478*
TOTAL PROVINCIAL EXPENDITURE, Rx	...	884,474	3,159,695	687,548	4,544,114	3,316,814	1,955,823	3,161,998	4,214,575	21,925,041

No. 8.—ACCOUNT of the LOCAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Principal Heads of Revenue:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	48	...	839	...	...	3,206	4,336	228,734	17,435	254,598
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	371	...	...	...	...	...	...	...	...	371
Provincial Rates	6,681	75,262	124,650	64,600	481,668	811,491	381,360	789,827	320,373	3,055,912
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	7,100	75,262	125,489	64,600	481,668	814,697	385,696	1,018,561	337,808	3,310,881
Interest	138	2	...	...	4,785	1,817	101	4,980	884	12,707
Post Office, Telegraph, and Mint:										
Post Office	...	...	12	...	2,379	...	5,556	...	...	7,947
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	12	...	2,379	...	5,556	...	...	7,947
Receipts by Civil Departments:										
Law and Justice	22	...	...	...	...	...	1,784	2,400	...	4,206
Police	867	19,538	10,156	7,864	81,849	...	6,556	...	30,126	156,956
Marine	...	...	96	...	...	...	...	...	...	96
Education	294	507	23	70	6,432	23,200	9,820	23,217	25,479	89,042
Medical	733	154	408	...	3,844	15,290	2,511	5,327	1,636	29,903
Scientific and other Minor Departments	117	515	...	10,705	2,756	429	9,998	...	1,367	25,887
TOTAL	2,033	20,714	10,683	18,639	94,881	38,919	30,669	30,944	58,608	306,090
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	7	...	...	...	...	...	31	...	38
Stationery and Printing	...	...	...	...	144	...	117	...	...	261
Miscellaneous	1,667	1,617	43,503	1,461	28,201	10,561	7,748	62,457	1,116	158,331
TOTAL	1,667	1,624	43,503	1,461	28,345	10,561	7,865	62,488	1,116	158,630
Railways:										
State Railways (gross Receipts)	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	5,486	...	1,411	...	4,537	...	...	11,434
TOTAL	...	...	5,486	...	1,411	...	4,537	...	...	11,434
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	2,534	5,836	17,174	9,949	54,577	9,633	29,879	102,209	49,278	281,069
TOTAL	2,534	5,836	17,174	9,949	54,577	9,633	29,879	102,209	49,278	281,069
Receipts by Military Department:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL LOCAL REVENUE . Rx.	13,472	103,438	202,347	94,649	668,046	875,627	464,303	1,219,182	447,694	4,088,758

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1898.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	...	183	100	150	920	662	332	1,188	711	4,246
Assignments and Compensations	...	...	...	...	...	...	...	...	...	...
Charges in respect of Collection, *viz.*:										
Land Revenue	3,409	56,671	1,483	...	1,249	359,945	135,842	459,341	39,620	1,057,560
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	...	...	...	...	...	...	...	...	...	...
Provincial Rates	...	...	5,086	251	34,159	...	...	...	5,859	45,355
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
TOTAL	3,409	56,854	6,669	401	36,328	360,607	136,174	460,529	46,190	1,107,161
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	...	...	...	...	2,967	...	700	261	604	4,532
TOTAL	...	...	...	...	2,967	...	700	261	604	4,532
Post Office, Telegraph, and Mint:										
Post Office	72	...	9,884	4,604	39,788	19,606	6,003	...	...	79,957
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	72	...	9,884	4,604	39,788	19,606	6,003	...	...	79,957
Salaries and Expenses of Civil Departments:										
General Administration	137	4,011	1,759	282	25,349	7,893	14,221	33,634	14,230	101,516
Law and Justice	58	...	...	...	...	...	1,738	...	...	1,796
Police	1,564	7,050	4,231	91	37,895	271,095	2,982	...	19,818	344,726
Marine (including River Navigation)	...	...	4,210	...	750	...	...	...	...	4,960
Education	1,208	28,869	17,241	20,475	120,065	136,874	66,465	109,577	164,748	665,522
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	2,088	8,779	7,828	13,331	29,695	57,132	40,342	151,066	33,684	343,945
Political	24	...	...	...	...	...	...	...	...	24
Scientific and other Minor Departments	232	884	3,251	3,999	5,648	3,276	17,006	...	7,637	41,933
TOTAL	5,311	49,593	38,520	38,178	219,402	476,270	142,754	294,277	240,117	1,504,422
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	20	172	133	4	2,177	1,883	1,159	1,569	554	7,671
Stationery and Printing	26	327	...	2	5,206	1,069	3,353	...	1,773	11,756
Miscellaneous	254	1,141	10,917	1,958	4,005	185	6,930	30,762	5,465	61,617
TOTAL	300	1,640	11,050	1,964	11,388	3,137	11,442	32,331	7,792	81,044
Famine Relief and Insurance:										
Famine Relief	—3	817	54	...	35,819	...	7,153	12,578	2,380	58,798
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
TOTAL	—3	817	54	...	35,819	...	7,153	12,578	2,380	58,798
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways:										
Working Expenses	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:										
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	...		...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	6,423	...	82	...	573	647	...	7,725
TOTAL	...	...	6,423	...	82	...	573	647	...	7,725
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	5,790	19,436	100,299	72,191	410,907	203,157	87,914	431,087	233,229	1,564,010
	5,790	19,436	100,299	72,191	410,907	203,157	87,914	431,087	233,229	1,564,010
Army Services:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL	14,879	128,340	172,899	117,338	756,681	1,062,777	392,713	1,231,710	530,312	4,407,649
Add—Portion of Local Revenue not spent in the year	...	...	8,075	5,943	24,104	25,722	167	...	...	64,011
Deduct—Portion of Local Expenditure defrayed from Local balances	*1,407*	*10,885*	...	...	...	...	...	*12,726*	*27,628*	*52,646*
TOTAL LOCAL EXPENDITURE . Rx.	13,472	117,455	180,974	123,281	780,785	1,088,499	392,880	1,218,984	502,684	4,419,014

No. 9.—ACCOUNT of RECEIPTS and DISBURSEMENTS other than REVENUE and ended 31st

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			Rx.	£	
Revenue:	2	5	96,139,287	193,662	96,332,949
Exchange added to Revenue	2	5	109,055	...	109,055
TOTAL			96,248,342	193,662	96,442,004
Permanent Debt incurred:	76	225			
Sterling Debt :—					
India 2½ per cent. Stock			...	3,500,000	
Rupee Debt :—					
3½ per cent. Rupee loan			3,000,120	...	
TOTAL			3,000,120	3,500,000	6,500,120
NET			...	...	6,077,779
Temporary Debt incurred	76A	226	...	6,000,000	6,000,000
NET			...	...	5,000,000
Unfunded Debt:					
Treasury Notes	78	226	200	...	
Deposits of Service Funds	79	226	142,309	...	
Savings Bank Deposits	80	227	3,867,850	...	
TOTAL			4,010,359	...	4,010,359
NET			...	...	
Deposits and Advances:					
Balances of Provincial allotments	68	196	203,232		
Excluded Local Funds	81	228	851,848	...	
Railway Funds	82	228	46,179	...	
Deposits of Sinking Funds	83	228	12,500	...	
Departmental and Judicial Deposits	84	233	22,472,638	...	
Advances	*Vide* App. A.	259	8,657,183	2,097	
Suspense Accounts		261	212,810	...	
Exchange on Remittance Account		262	4,665,176	...	
Miscellaneous		263	133,308	150	
TOTAL			37,254,874	2,247	37,257,121
NET			...	...	2,944,660
Loans and Advances by Imperial Government	85	237	100,109	...	100,109
NET			...	...	44,963
Loans and Advances by Provincial Governments	85A	245	858,044	...	858,044
NET			...	...	0
Capital Receipts from Railway Companies:					
On account of Subscribed Capital	86	246	660,654	1,190,500	
Repayments	86	246	1,423,847	4,061	
TOTAL			2,084,501	1,194,561	3,279,062
NET			...	...	0
Remittances					
Inland Money Orders		264	25,714,421	...	
Other Departmental Accounts		264	423,844	...	
Net Receipts by Civil Treasuries from :—					
Telegraph	*Vide* App. A.	264	140,445	...	
Guaranteed Railways		264	2,559,191	...	
Net Receipts from Civil Treasuries by :—					
Post Office		264	357·579	...	
Marine		264	221,307	...	
Military		264	18,562,120	...	
Public Works		264	794,622	...	
Remittance Account between England and India	87	248	1,945,122	808,929	
TOTAL			50,718,651	808,929	51,527,580
NET			...	...	
Secretary of State's Bills drawn	88	250	...	9,506,077	9,506,077
Total Receipts			194,275,000	21,205,476	215,480,476
Opening Balance	89	251	13,873,752	2,832,354	16,706,106
GRAND TOTAL			208,148,752	24,037,830	232,186,582

EXPENDITURE of the GOVERNMENT of India, in *India* and in *England*, for the Year March 1898.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			Rx.	£	
Expenditure:	3	9	76,939,069	16,198,263	93,137,332
Exchange charged as Expenditure	3	9	9,121,561	...	9,121,561
Add—Provincial Surpluses transferred to "Deposits"	3	9	203,232	...	203,232
Deduct—Provincial Deficits charged against "Deposits"	3	9	*660,910*	...	*660,910*
TOTAL			85,602,952	16,198,263	101,801,215
Expenditure not charged to Revenue:					
Capital Outlay on Railways, Irrigation and other Works	3	9	3,053,687	815,583	
Exchange on Expenditure not charged to Revenue	3	9	459,271	...	
TOTAL			3,512,958	815,583	4,328,541
Permanent Debt discharged:					
Sterling Debt.					
India 3½ p. c. Stock (besides £105,751, cancelled) (*a*)	76	225	...	...	
India 4 p. c. Stock			...	2,802	
Rupee Debt.					
4½ p. c. Loans			7,950	...	
4 p. c. Loans			219,203	...	
3½ p. c. Loans			192,210	...	
Stock Notes			176	...	
TOTAL			419,539	2,802	422,341
NET			...	...	0
Temporary Debt discharged	76A	226	...	1,000,000	1,000,000
NET			...	...	0
Unfunded Debt:					
Special Loans	77	226	12,139	...	
Deposits of Service Funds	79	226	113,608	...	
Savings Bank Deposits	80	227	4,192,798	...	
TOTAL			4,318,545	...	4,318,545
NET			...	...	308,186
Deposits and Advances:					
Balances of Provincial Allotments	68	196	660,910	...	
Excluded Local Funds	81	228	852,089	...	
Railway Funds	82	228	61,162	...	
Departmental and Judicial Deposits	84	233	22,331,279	...	
Advances	*Vide* App. A.	260	9,506,048	938	
Suspense Accounts		261	200,408	...	
Miscellaneous		263	698,648	979	
TOTAL			34,310,544	1,917	34,312,461
NET			...	...	0
Loans and Advances by Imperial Government	85	237	55,146	...	55,146
NET			...	...	0
Loans and Advances by Provincial Governments	85A	245	1,411,593	...	1,411,593
NET			...	...	553,549
Payments to Railway Companies on Capital Account (*b*)					
For Discharge of Debentures	86	246	...	24,123	
For Expenditure	86	246	3,146,849	1,514,927	
TOTAL			3,146,849	1,539,050	4,685,899
NET			...	...	1,406,837
Remittances:					
Inland Money Orders		265	25,714,510	...	
Other Local Remittances		265	244,503	...	
Other Departmental Accounts		265	429,615	...	
Net Payments into Civil Treasuries by:—					
Telegraph	*Vide* App. A.	265	140,485	...	
Guaranteed Railways		265	2,559,191	...	
Net Issues from Civil Treasuries to:—					
Post Office		265	357,579	...	
Marine		265	224,333	...	
Military		265	18,562,120	...	
Public Works		265	864,260	...	
Remittance Account between England and India	87	248	818,842	1,945,971	
TOTAL			49,915,438	1,945,971	51,861,409
NET			...	...	333,829
Secretary of State's Bills paid	88	250	9,472,745	...	9,472,745
Total Disbursements			192,166,309	21,503,586	213,669,895
Closing Balance	89	251	15,982,443	2,534,244	18,516,687
GRAND TOTAL			208,148,752	24,037,830	232,186,582

(*a*) £56,300, £4,198 and £34,494 aggregating £94,992 cancelled by charge to East Indian, Eastern Bengal and S. P. and Delhi Railway Sinking Funds—the purchase-money £111,451 being charged under Railway Revenue Account, Annuities in purchase of Railways. The remaining £10,759 is on account of Discount Sinking Fund, and the cost of purchase £12,622 is charged in the Accounts, *viz.*, £10,354 under "Interest on Debt," and £2,268 under "State Railways—Interest on Debt."

(*b*) This does not include advances to the East Indian, the South Indian and the Bengal and North-Western Railway Companies and advances to the Bombay, Baroda and Central India Railway Company, on account of the Rajputana-Malwa Railway, which are treated as Remittances.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1897-98.

Section A.—Revenue.

Revenue *Rx.* 63,154,273. Expenditure *Rx.* 10,816,813.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
venue . . .	10	Comparative Statement of Principal Sources of Ordinary Revenue.	24	53,950,328	...	...
unds and Assignments.	10A	Detail of Refunds and Assignments . .	24	3,038,496	...	...
unds and Drawbacks.	11	Expenditure	25	...	...	284,344
signments and Compensations.	12	Expenditure	26	...	...	1,541,748
and Revenue . .	13A	Receipts	27	...	25,683,642	...
„ . .	13B	Expenditure	29	...	...	4,187,601
pium . . .	14A	Receipts	30	...	5,179,772	...
„ . . .	14B	Store Account	30	...	...	...
„ . . .	14C	Expenditure	31	...	...	2,389,117
lt . . .	15A	Receipts	31	...	8,594,225	...
. .	15B	Store Account	31	...	...	...
. . .	15C	Expenditure	32	...	...	473,747
tamps . . .	16	Receipts and Expenditure . . .	33	...	4,837,043	154,027
Excise . . .	17	Receipts and Expenditure . . .	34	...	5,489,454	240,463
Provincial Rates .	18	Receipts and Expenditure . . .	35	...	3,723,290	52,530
Customs . . .	19A	Receipts	36	...	4,641,295	...
„ . . .	19B	Expenditure	38	...	...	211,379
Assessed Taxes . .	20	Receipts and Expenditure . . .	39	...	1,895,465	32,278
Forest . . .	21	Receipts and Expenditure . . .	40	...	1,739,514	1,001,689
Registration . .	22	Receipts and Expenditure . . .	42	...	486,544	247,890
Tributes . .	23	Receipts	44	...	884,029	...
		Total .		...	63,154,273	10,816,813

No. 10.—COMPARATIVE STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE for the Year ended 31st March 1898.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Assessed Taxes.	Forest.	Registration.	TOTAL.	Refunds and Assignments.	Net Amount.	Area. (a)	Population. (a)	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Sq. Miles*	*No.*	*Rx.*	*Rx.*
Burma . .	2,646,270	156,744	170,107	421,579	124,650	773,050	101,496	721,526	7,137	5,122,559	31,599	5,090,960	165,408	7,722,053	30,778	659
India, General .	148,654	...	49,510	98,656	11,228	...	145,322	61,744	2,127	517,241	319,647	197,594	...	888,100	...	222
Central Provinces	667,754	...	159,892	174,311	97,242	...	49,039	78,005	13,173	1,239,416	83,554	1,155,862	86,606	10,784,294	13,346	107
Assam . .	596,123	...	87,051	276,791	64,600	...	31,691	38,482	5,076	1,099,814	5,456	1,094,358	49,378	5,476,833	22,162	200
Bengal . .	3,978,219	...	1,775,941	1,274,775	940,138	...	503,884	118,928	158,016	8,749,901	60,360	8,689,541	151,535	71,346,987	57,343	121
N.-W. P. & Oudh	5,602,180	...	732,196	451,496	930,945	...	250,129	138,667	44,089	8,149,702	386,491	7,763,211	107,131	46,905,085	72,464	165
Punjab . .	2,452,978	...	440,346	234,674	444,287	...	153,723	106,847	42,036	3,874,891	166,158	3,708,733	111,287	20,866,847	33,325	178
Madras . .	4,937,748	...	842,026	1,462,010	789,827	...	266,446	213,649	153,051	8,664,757	599,049	8,065,708	141,231	35,630,440	57,110	226
Bombay . .	4,653,716	...	579,974	1,095,162	320,373	...	393,735	261,666	61,839	7,366,465	1,386,182	5,980,283	123,089	18,857,044	48,585	317
	25,683,642	156,744	4,837,043	5,489,454	3,723,290	773,050	1,895,465	1,739,514	486,544	44,784,746	3,038,496	41,746,250	935,665	218,477,683	44,617	191
Salt . .	...	8,437,481	...	...	...	...	...	...	...	8,437,481	27,329	8,410,152	...	...	...	...
Customs . .	...	...	...	...	...	3,868,245	...	...	...	3,868,245	74,319	3,793,926	...	...	...	...
TOTAL . Rx.	25,683,642	8,594,225	4,837,043	5,489,454	3,723,290	4,641,295	1,895,465	1,739,514	486,544	57,090,472	3,140,144	53,950,328	935,665	218,477,683	57,660	246
Revenue per 1,000 Square Miles.	27,450	9,185	5,170	5,867	3,980	4,960	2,026	1,859	519	61,016	...	57,660	...	...	...	...
Revenue per 1,000 of Population.	117·6	39·4	22·1	25·1	17·0	21·3	8·7	7·9	2·2	261·3	...	246·9	...	...	...	...

(a) From the latest Statistical Tables for British India.

No. 10 A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No. 10.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds, Account No. 11, page 25 . . .	1,810	2,898	(b) 31,459	2,377	31,863	18,730	10,175	30,322	51,151	180,785
Assignments and Compensations, Account No. 12, page 26.	317,329	6,269	140	3,079	28,497	34,139	16,787	109,386	1,026,122	1,541,748
Allowances to District and Village Officers, (c) Account No. 13B, page 29.	508	74,387	...	...	...	333,622	139,196	459,341	308,909	1,315,963
TOTAL . Rx.	319,647	83,554	31,599	5,456	60,360	386,491	166,158	599,049	1,386,182	3,038,496

(b) Includes *Rx.* 11,903 and *Rx.* 1,372 on account of refunds of Customs and Salt duties, respectively, in Burma.
(c) Includes *Rx.* 508, 56,670, 333,522, 131,946, 127,016 and 178,802, in India, General, Central Provinces, N.-W. P. and Oudh, Punjab, Madras, and Bombay, respectively, shown against "District charges" under "Land Records and Agriculture."

No. 11.—ACCOUNT of REFUNDS and DRAWBACKS for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	468	7	7,270	1,163	9,897	4,015	3,126	13,483	17,928	57,357
Stamps	532	1,478	2,565	463	16,656	7,680	4,281	10,424	9,087	53,166
Excise	...	38	3,783	480	1,009	2,141	1,000	2,262	20,300	31,013
Provincial Rates	...	675	100	150	1,675	662	609	1,188	671	5,730
Assessed Taxes	686	384	3,730	57	2,169	2,592	863	1,788	1,963	14,232
Forest	124	306	322	51	115	1,634	273	847	815	4,487
Registration	...	10	14	13	342	6	23	330	387	1,125
Tributes	...	...	400	...	...	...	...	...	...	400
TOTAL (*a*) . Rx.	1,810	2,898	18,184	2,377	31,863	18,730	10,175	30,322	51,151	167,510
Opium	...	3	...	...	1,906	...	...	...	2	1,911
Salt	1,117	...	1,372	...	17,951	...	...	698	7,563	28,701
Customs	...	2	11,903	...	19,435	...	...	5,293	49,589	86,222
TOTAL REFUNDS AND DRAWBACK . Rx.	2,927	2,903	31,459	2,377	71,155	18,730	10,175	36,313	108,305	284,344

(*a*) For comparison with figures given in Account No. 10A., page 24, as regards Burma, *see* note (*b*) to that Account.

No. 12.—ACCOUNT of ASSIGNMENTS and COMPENSATIONS for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE COMPENSATIONS—										
Inamdars and other Grantees	...	...	140	...	...	...	...	738	803,434	804,312
Pensions in lieu of Resumed Lands	29	437	...	...	1,024	6,367	10,912	20,877	154,272	193,918
Malikana, or Allowances to Excluded Proprietors	8	396	...	210	16,347	24,427	...	25,435	...	66,823
Compensation to Holkar (for Keyso Rao Patan)	2,948	...	...	...	...	...	...	...	...	2,948
Do. to Bhotan Government (for resumption of Dooars in Assam)	...	...	...	...	5,000	...	...	...	...	5,000
Other Land Revenue Compensations	800	2,058	...	1,343	...	...	...	540	...	4,741
	3,785	2,891	140	1,553	22,371	30,794	10,912	47,590	957,706	1,077,742
OPIUM COMPENSATIONS—										
To the French Government and Native States	...	...	...	...	500	...	...	...	4,599	5,099
SALT COMPENSATIONS—										
To Jodhpur	96,140	...	...	...	...	...	...	...	...	96,140
„ Jeypore	68,831	...	...	...	...	...	...	...	...	68,831
„ Gwalior	31,250	...	...	...	...	...	...	...	...	31,250
„ Bhurtpore	15,050	...	...	...	...	...	...	...	...	15,050
„ Ulwar	12,500	...	...	...	...	...	...	...	...	12,500
„ Meywar	20,830	...	...	...	...	...	...	...	...	20,830
„ Bhawalpur	8,000	...	...	...	...	...	...	...	...	8,000
„ Dholepur	6,000	...	...	...	...	...	...	...	...	6,000
„ Holkar	6,187	...	...	...	...	...	...	...	...	6,187
„ Kishengarh	2,500	...	...	...	...	...	...	...	...	2,500
„ Tonk	2,000	...	...	...	...	...	...	...	...	2,000
„ Jeypore and Jodhpore under the Sambhar Lake Treaty	21,984	...	...	...	...	...	...	...	...	21,984
„ Cambay	...	...	...	...	...	...	...	...	4,000	4,000
„ Other Native States	13,513	...	...	...	...	...	...	...	328	13,841
„ The French Government	...	...	...	...	2,000	...	...	44,000	...	46,000
For Salt Pans in Portuguese India	...	...	...	...	...	...	...	...	259	259
Other Salt Compensations	...	...	...	...	...	...	...	914	...	914
	304,785	...	...	...	2,000	...	...	44,914	4,587	356,286
EXCISE COMPENSATIONS—										
To the French Government	...	...	...	...	...	...	...	355	...	355
„ Native States, Zemindars, etc.	...	1,105	...	...	...	836	733	103	41,225	44,002
	...	1,105	...	...	...	836	733	458	41,225	44,357
CUSTOMS COMPENSATIONS—										
To Native States, etc.	...	...	...	...	..	...	3,393	14,395	752	18,540
PURCHASE OF LIFE PENSIONS	...	...		...		...	269	...	...	269
MISCELLANEOUS COMPENSATIONS—										
To Maharaja of Kishengarh (for loss of Transit duty on Rajputana Railways)	2,000	...	...	...	...	...	...	...	...	2,000
„ Khan of Khelat (for surrender of right to levy dues in Bolan)	3,000	...	...	...	...	...	...	...	...	3,000
„ Khan of Khelat (for quit-rent)	2,500	...	...	...	...	...	...	...	...	2,500
„ Janjira State (for assimilation of Customs system to that of British India and for prevention of contraband trade or practices in regard to Salt, Opium, and Liquor)	...	...	...	...	...	...	...	...	1,300	1,300
Posá (commuted black mail) to Hill Tribes in Assam	...	...	...	1,215	...	...	...	...	...	1,215
Sayer Compensations	...	...	...	116	3,626	2,410	...	...	...	6,152
Other Compensations	1,259	2,273	...	195	...	99	1,480	2,029	15,953	23,288
	8,759	2,273	...	1,526	3,626	2,509	1,480	2,029	17,253	39,455
TOTAL ASSIGNMENTS AND COMPENSATIONS . Rx.	317,329	6,269	140	3,079	28,497	34,139	16,787	109,386	1,026,122	1,541,748

No. 13 A.—ABSTRACT ACCOUNT of LAND REVENUE for the Year ended 31st March 1898.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Ordinary Land Revenue	134,170	664,652	1,427,146	549,647	3,815,633	5,674,375	2,349,386	5,360,035	3,763,463	23,738,507
Recovery of Survey and Settlement Charges . .	...	...	...	...	68,229	...	...	...	...	68,229
Sale of Proprietary Right of Government in Land .	26	...	...	2	5,806	45	376	2,391	...	8,646
Assessment of Alienated Lands, less Quit-rents . .	...	...	...	...	8,116	...	23,312	...	978,275	1,009,703
Sale of Waste Lands and Redemption of Land Revenue	385	...	88	2,514	7,222	3,368	44,214	14,857	...	72,648
Capitation Tax, or House Tax levied in lieu thereof (*a*) .	1,204	...	925,697	...	1,504	...	...	...	...	928,405
Receipts for the Improvement of Government Estates .	...	...	...	...	54,359	...	...	...	...	54,359
Fisheries and other Receipts classed as Miscellaneous Land Revenue	12,869	3,102	293,339	43,960	17,350	41,890	93,604	235,595	26,174	767,883
TOTAL LAND REVENUE . Rx.	148,654	667,754	2,646,270	596,123	3,978,219	5,719,678	2,510,892	5,612,878	4,767,912	26,648,380
DEDUCT—PORTION OF LAND REVENUE DUE TO IRRIGATION (shown in Account No. 58 under "J.—Irrigation", page 128) . . . Rx.	...	...	...	...	...	*117,498*	*57,914*	*(b) 675,130*	*(b) 114,196*	*964,738*
TOTAL LAND REVENUE under PRINCIPAL HEADS OF REVENUE . . . . . Rx.	148,654	667,754	2,646,270	596,123	3,978,219	5,602,180	2,452,978	4,937,748	4,653,716	25,683,642

(*a*) Includes Thathameda Tax in Burma.

(*b*) Total Collection at page 128 . . . .

	Madras. Rx.	Bombay. Rx
Total Collection at page 128	710,663	123,421
Less—Collection charges at page 129 . .	*35,533*	*9 225*
Rx.	675,130	114,196

No. 13 B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
GENERAL CHARGES OF DISTRICT ADMINISTRATION:										
Part (*a*) of Salaries of Collectors, Commissioners, and Deputy Commissioners (*b*)	5,347	16,136	34,464	9,164	52,065	47,382	33,672	47,695	29,049	274,974
Part (*a*) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, etc. (*b*)	1,345	19,438	57,246	14,521	93,754	73,411	39,146	117,480	58,784	475,125
Salaries of Commissioners, Collectors, Deputy Collectors, Tehsildars, etc.	2,532	14,394	...	4,808	3,640	61,653	37,129	793	1,075	126,024
Payment to Officers of other Provinces	...	...	...	...	...	...	...	150	584	734
Office Establishment	5,839	6,265	39,763	4,858	60,456	78,708	25,985	43,528	55,571	320,973
District Establishments, including Tehsildars' and Sub-divisional Establishments	8,380	15,075	29,134	13,617	34,930	56,585	22,796	91,209	80,505	352,231
Temporary Establishments	...	666	973	782	4,434	9,661	3,489	6,577	7,714	34,296
Remuneration to Copyists	...	...	18	534	5,460	...	...	12,395	...	18,407
Travelling Allowance and Purchase, etc., of Tents	1,098	2,910	10,997	2,045	14,093	15,754	10,288	28,285	25,465	110,935
House-rent and other Allowances	3	1,477	1,188	638	2,973	1,730	702	1,159	5,790	15,660
Fees for searches in Registration Offices	...	...	...	...	...	...	...	23,902	...	23,902
Service of Processes against Defaulters	...	73	1,596	2,830	20,561	2,050	...	1,862	1,148	30,120
Law Charges	9	...	9	255	2,603	75	4	959	203	4,117
Service Postage and Telegrams	757	2,768	3,940	873	5,893	6,300	11,184	27,181	16,965	75,861
Rents, Rates, and Taxes	20	96	261	75	3,827	263	93	1,819	378	6,832
Petty Construction and Repairs	295	9	18	146	995	29	...	4,386	2,937	8,815
Other Charges	1,310	3,352	7,780	2,129	19,104	10,670	7,030	22,292	9,026	82,693
Less—Recoveries and Contributions	...	...	...	...	*—17,651*	...	...	...	*—6*	*—17,657*
TOTAL DISTRICT ADMINISTRATION	26,935	82,659	187,387	57,275	307,137	364,271	191,518	431,672	295,188	1,944,042
SURVEY AND SETTLEMENT:										
Land Settlement Charges:										
Controlling Office	...	...	...	...	...	...	4,075	9,784	...	13,859
Salaries of Officers (*b*)	...	13,745	12,491	2,930	38,592	21,044	10,861	5,134	879	105,676
Office Establishment	...	3,289	1,203	...	16,711	6,925	2,480	9,336	1,094	41,038
Field Establishment (partly temporary)	...	1,660	11,999	2,928	5,273	84	8,802	...	...	30,746
Temporary Establishments	...	3,405	377	905	21,162	5,636	5,598	3,956	...	41,039
Contract Works and Special Services	...	2,970	...	...	22,066	2,093	...	...	...	27,129
Cost of Chenab Colonization	...	...	...	...	...	...	7,454	...	...	7,454
Travelling and other Allowances	...	1,739	1,781	410	10,875	1,853	996	964	386	19,004
Service Postage and Telegrams	...	180	27	65	618	193	909	138	58	2,188
Rents, Rates, and Taxes	...	149	194	80	842	457	197	250	36	2,205
Other Charges	...	2,375	1,747	519	12,624	2,003	1,960	309	37	21,574
Share of Charges transferred from "Land Records and Agriculture"	...	...	...	...	1,618	...	...	...	...	1,618
Less—Contributions	...	...	...	...	...	...	...	...	*—1,423*	*—1,423*
„ Settlement Charges recoverable from private Estates	...	...	...	...	*—21,073*	...	...	...	...	*—21,073*
	...	29,512	29,819	7,837	109,308	40,288	43,332	29,871	1,067	291,034
Revenue Survey—										
Portion of the Charge of the Survey of India transferred from Account No. 38C., page 86:										
Controlling Staff	4,442	...	...	...	...	...	...	...	...	4,442
Correspondence and Drawing	5,687	...	...	...	...	...	...	...	...	5,687
Charges of Survey Parties	...	...	43,041	758	810	...	1,691	...	...	46,300
Cadastral Maps	...	...	2,533	474	327	3,306	...	...	...	6,640
Extra Departmental Mapping	...	...	...	...	...	103	40	...	...	143

Local Survey Charges:										
Controlling Office	...	...	...	...	170	...	...	...	...	170
Salaries of Officers (*b*)	101	...	147	...	2,659	...	...	4,987	9,783	17,677
Office Establishment	1,086	...	...	...	...	...	...	879	10,869	12,834
Field Establishment	2,957	...	1,359	...	6,208	...	...	19,871	11,603	41,998
Extra Departmental and Mapping Charges	...	...	...	...	7,846	...	...	...	671	8,517
Travelling and other Allowances	144	...	288	...	776	...	...	1,416	3,878	6,502
Service Postage and Telegrams	...	...	2	...	100	...	...	194	629	925
Rents, Rates, and Taxes	...	...	...	...	276	...	...	179	462	917
Other Charges	712	...	161	...	600	...	...	2,789	3,662	7,924
Share of Charges of Director of Bengal Survey	...	...	...	...	1,763	...	...	...	...	1,763
Less—Contributions	...	...	...	...	...	...	...	...	—*1,761*	—*1,761*
„ Survey Charges recoverable from private Estates	...	...	...	...	—*126*	...	...	...	...	—*126*
	15,129	...	47,531	1,232	21,409	3,409	1,731	30,315	39,796	160,552
TOTAL SURVEY AND SETTLEMENT	15,129	29,512	77,350	9,069	(*c*) 130,717	43,697	45,063	60,186	40,803	451,586
LAND RECORDS AND AGRICULTURE:										
Directorate—										
Salaries of Director and Assistants, etc. (*b*)	895	3,381	3,103	3,238	4,123	2,776	2,051	4,847	6,492	30,906
Establishments (partly temporary)	130	1,514	198	742	1,166	2,440	718	8,027	5,430	20,365
Travelling and other Allowances	...	251	384	588	788	404	217	349	1,647	4,628
Service Postage and Telegrams	...	375	175	136	142	354	296	394	323	2,195
Rents, Rates, and Taxes	...	...	...	4	...	30	...	365	301	700
Other Charges	128	262	216	118	225	250	151	938	487	2,775
Less—Share of Charges transferred to "Land Settlement"	...	...	...	...	—*1,618*	...	...	...	...	—*1,618*
„ Recoveries	...	...	...	...	...	...	...	...	—*563*	—*563*
District Charges	8,144	58,323	34,511	14,439	2,799	360,022	152,880	165,825	206,533	1,003,476
TOTAL LAND RECORDS AND AGRICULTURE	9,297	64,106	38,587	19,265	7,625	366,276	156,313	180,745	220,650	1,062,864
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:										
Management of Government Estates	...	356	...	104	48,180	18,080	...	...	...	66,720
Management of Grazing Lands	...	...	...	...	...	...	1,348	...	...	1,348
Commission on Land Revenue Collections, etc.	2,123	438	70,719	13,914	...	501	...	...	5	87,700
Commission on Capitation Tax	...	...	(*d*)81,775	...	...	...	...	...	...	81,775
Commission on Fishery Collections	...	...	2,093	...	...	...	...	...	106	2,199
Inam Commissioner, Madras	...	...	...	...	...	...	...	460	...	460
Allowances to District and Village Officers	...	17,717	...	...	...	100	7,250	332,325	130,107	487,499
TOTAL DIRECT CHARGES OF COLLECTION	2,123	18,511	154,587	14,018	48,180	18,681	8,598	332,785	130,218	727,701
TOTAL CHARGES IN INDIA . Rx.	53,484	194,788	457,911	99,627	493,659	792,925	401,492	1,005,388	686,919	4,186,193

	£	
CHARGES IN ENGLAND:		
Law Charges in connection with Appeals from India, a portion of which is recoverable in India	894	
Stores for India	7	
		901
EXCHANGE ON CHARGES IN ENGLAND	Rx.	507
TOTAL CHARGES AGAINST "LAND REVENUE"	Rx.	4,187,601

(*a*) The remaining part is charged under "Law and Justice", etc.
(*b*) Includes Exchange Compensation Allowance.
(*c*) Includes Behar Survey and Settlement Charges:—

	Survey.	Settlement.	TOTAL.
$\frac{1}{18}$ share recoverable from Zemindars	8,433	16,533	25,016
$\frac{6}{18}$ „ „ „ Tenants	6,023	11,845	17,868
$\frac{11}{18}$ „ to be borne by Government	4,818	9,476	14,294
TOTAL	19,274	37,904	57,178

(*d*) Includes Commission on collections of Thathameda Tax.

No. 14A.—ACCOUNT of OPIUM REVENUE for the Year ended 31st March 1898.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal Opium—									
Proceeds of 39,000 chests sold by auction in Calcutta for export, being at the average rate of R1,023-5-6 per chest	...	...	...	...	3,991,045	...	...	...	3,991,045
Amount received in excess on account of value of opium sold	...	...	...	...	3	...	...	...	3
Value of opium sold by the Excise Department for consumption in India under Revenue Regulations (at the rate of R8-8 per seer)	15	20,284	23,395	45,303	70,919	47,235	6,738	...	213,889
Miscellaneous receipts	1	...	...	...	4,196	...	...	...	4,197
TOTAL BENGAL OPIUM Rx.	16	20,284	23,395	45,303	4,066,163	47,235	6,738	...	4,209,134
Bombay Opium—									
Duty realised on 9,536 chests of Malwa Opium at R600 per chest	...	...	...	...	...	...	...	572,160	572,160
Duty realised on 7,896⅔ chests of Malwa and other Opium, at R500 per chest	...	...	...	...	...	...	...	394,825	394,825
Compensation and Miscellaneous Receipts	...	...	...	...	...	...	...	3,653	3,653
TOTAL BOMBAY OPIUM Rx.	...	...	...	...	...	...	...	970,638	970,638
TOTAL OPIUM REVENUE Rx.	16	20,284	23,395	45,303	4,066,163	47,235	6,738	970,638	5,179,772

No. 14B.—ACCOUNT of BENGAL OPIUM STORE for the Year ended 31st March 1898.

	FOR EXPORT.		FOR SALE IN INDIA.	
	Chests.	Maunds.	Chests.	Maunds.
Opium in Store in Calcutta on 1st April 1897	29,586	50,390	1,796	2,694
In Store at Factories on above date	1	1	(*a*) 1,150	(*a*) 1,724
Produce of season 1896-97	45,500	77,492	3,279	4,919
TOTAL	75,087	127,883	6,225	9,337
Sold by Auction from 1st April 1897 to 31st March 1898	39,000	66,422	...	...
Issued to Excise Department	7	11	4,481	5,721
Issued to Medical Department	...	...	12	19
TOTAL EXPENDED	39,007	66,433	4,493	6,740
Balance in Store in Calcutta on 31st March 1898	36,080	61,450	1,347	2,020
Balance in Factories " " "	...	...	385	577
BALANCE IN STORE ON 31ST MARCH 1898	36,080	61,450	1,732	2,597

(*a*) Differs from last year's closing balance owing to loss of weight of Malwa opium.

No. 14C.—ACCOUNT of CHARGES in connection with OPIUM.

COST OF PRODUCTION OF BENGAL OPIUM.	Behar.	Benares.	TOTAL.	
	Rx.	*Rx.*	*Rx.*	
Superintendence	5,382	7,768	13,150	
Opium Factory	44,262	44,115	88,377	
District Staff	44,465	75,903	120,368	
Payments to cultivators (current year)	325,805	423,464	749,269	
Do. do. (past year)	470,480	937,498	1,407,978	
	890,394	1,488,748	2,379,142	
Opium Miscellaneous charges in Calcutta			2,256	
TOTAL, BENGAL . Rx.			2,381,398	2,381,398
CHARGES IN ENGLAND:				
Stores for India: for the Behar and Benares Opium Agencies			£	1,853
EXCHANGE ON CHARGES IN ENGLAND			Rx.	1,043
TOTAL, BENGAL OPIUM . Rx.				2,384,294

CHARGES FOR MALWA OPIUM.	INDIA.	BOMBAY.	TOTAL.	
	Rx.	*Rx.*	*Rx.*	
Establishment and Contingent Charges of the Agency at Indore	1,314	...	1,314	
Establishment	...	1,112	1,112	
Contingent Charges	...	2,397	2,397	
TOTAL MALWA OPIUM . Rx.	1,314	(*a*)3,509	4,823	4,823
TOTAL, INDIA . Rx			2,386,221	
TOTAL CHARGES UNDER OPIUM . .				2,389,117

(*a*) Does not include the salary of the Commissioner of Customs, Salt and Opium, Bombay, which is charged under "Customs," nor the expenses of weighment and other duties performed in the Native States, where the opium is grown, as they are paid by the States concerned.

No. 15A.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1898.

	India, General.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sales of Government Salt	119,293	...	325	48,051	52,088	219,757
Excise duty on Salt manufactured locally	1,812,799	24,234	4,306	1,670,259	2,162,761	5,674,359
Duty on Salt imported from England	...	119,694	1,479,445	481	928	1,600,548
Duty on other imported Salt, sea-borne	...	12,816	967,613	472	1,442	982,343
Treaty Price of Salt	...	...	...	...	797	797
Frontier duty on Salt imported by land	...	...	...	...	74,578	74,578
Miscellaneous Receipts	15,718	...	11,626	7,698	6,801	41,843
TOTAL SALT REVENUE Rx.	1,947,810	156,744	2,463,315	1,726,961	2,299,395	8,594,225

No. 15B.—ACCOUNT of SALT STORE for the Year ended 31st March 1898.

	INDIA.	PUNJAB.	MADRAS.	BOMBAY.
	Quantity.	Quantity.	Quantity.	Quantity.
	Mds.	*Mds.*	*Mds.*	*Mds.*
Salt in Store on 1st April 1897	55,24,638	5,72,329	(*b*) 69,45,049	36,08,613
Manufactured, excavated, or purchased during the year	(*c*) 19,88,155	23,90,865	17,54,973	34,76,842
	75,12,793	29,63,194	87,00,022	70,85,455
Removed by Purchasers during the year	(*d*)41,20,399	24,10,865	21,47,584	30,92,012
Wastage, etc., written off	1,56,632	...	3,29,181	3,07,383
	42,77,031	24,10,865	24,76,765	33,99,395
Balance in Store on 31st March 1898	32,35,762	5,52,329	62,23,257	36,86,060

(*b*) The balance has been revised according to the Administration Report. (*c*) Includes 156,526 Mds. on account of excesses on heaps cleared.
(*d*) Includes 16,960 Mds. on account of "Free Deliveries" to Native States.

No. 15C.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including manufacturing charges and cost of SALT, for the Year ended 31st March 1898.

	India, General.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
SALARIES, ESTABLISHMENT AND CONTINGENCIES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Commissioner(*a*)	3,099	...	...	4,623	...	7,722
Deputy and Assistant Commissioners (*a*)	6,211	...	1,236	16,627	...	24,074
Personal Assistant and Secretary to Commissioner (*a*)	420	...	...	2,174	...	2,594
Collectors, Deputy and Assistant Collectors, etc. (*a*)	...	...	...	...	11,922	11,922
Superintendent, Inspectors, Assistant and Sub-Inspectors, etc. (*a*)	452	...	2,705	78,792	16,396	98,345
Chief Account officer (*a*)	...	...	...	...	937	937
Establishment	5,427	...	5,213	86,640	51,334	148,614
Commission on Salt Collection	...	642	...	...	1,230	1,872
Removal of Salt purchased by traders	7,208	...	...	...	...	7,208
Conveying Salt to French Government and Fish-curing yards	...	...	...	1,406	466	1,872
Freight and other charges for export and import of Salt	...	...	...	3,250	...	3,250
Arms and Accoutrements	...	...	...	265	41	306
Purchase, repair, and carriage of tents and conveyance of records	762	...	8	2,964	219	3,953
Rewards	379	...	356	9,390	599	10,724
Service Postage	683	...	66	3,139	755	4,643
Service Telegrams	23	...	34	287	40	384
Rents, Rates and Taxes	1	...	1,874	890	231	2,996
Scales and Weights	...	...	87	58	231	376
Travelling Allowances	3,669	...	700	13,426	3,727	21,522
House rent and other Allowances	1,022	...	377	3,061	5,958	10,418
Petty Construction and Repairs	4,018	...	1,036	11,689	3,736	20,479
Liveries, Belts, Badges, clothings, etc.	1,192	...	...	3,217	1,469	5,878
Office Expenses and Miscellaneous	1,196	...	1,055	8,309	6,970	17,530
Manufacture and Excavation of Salt :						
Sambhar 10,486						
Didwana 643						
Pachbudra 3,100						
Punjab Mines 8,217						
	22,446	...	...	...	...	22,446
	58,208	642	14,747	250,207	106,261	430,065
Deduct—Amount Chargeable to Excise	...	...	...	*99,186*	...	*99,186*
Deduct—Amount Chargeable to Customs (see page 38)	...	...	...	...	*9,380*	*9,380*
TOTAL SALARIES, ETC.	58,208	642	14,747	151,021	96,881	321,499
Preventive Establishment	45,008	...	...	...	43,288	88,296
Deduct—Amount Chargeable to Customs (see page 38)	...	...	...	...	*4,329*	*4,329*
Salt Purchase and Freight	...	...	1,728	29,758	36,063	67,549
TOTAL SALT CHARGES IN INDIA	103,216	642	16,475	180,779	171,903	473,015
CHARGES IN ENGLAND :						
Stores for India : Hydrometers, Saccharometers, etc. £						468
EXCHANGE ON CHARGES IN ENGLAND Rx.						264
TOTAL CHARGES UNDER SALT Rx.						473,747

(*a*) Includes Exchange Compensation Allowance.

No. 16.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sale of Court Fee Stamps	29,755	111,224	103,920	61,323	1,270,720	553,818	281,276	549,673	343,667	3,305,376
Sale of Commercial and other Stamps	19,553	48,223	63,201	25,239	501,310	176,715	152,809	282,472	186,512	1,456,034
Fines and Penalties	126	374	1,592	284	2,416	1,151	943	4,924	1,377	13,187
Miscellaneous	76	71	1,394	205	1,495	512	5,318	4,957	48,418	62,446
TOTAL, STAMP REVENUE . Rx.	49,510	159,892	170,107	87,051	1,775,941	732,196	440,346	842,026	579,974	4,837,043
Deduct—Refunds	*532*	*1,478*	*2,565*	*463*	*16,656*	*7,680*	*4,281*	*10,424*	*9,087*	*53,166*
NET REVENUE from STAMPS . Rx.	48,978	158,414	167,542	86,588	1,759,285	724,516	436,065	831,602	570,887	4,783,877
CHARGES FOR COLLECTION.										
Superintendence—										
Salary of the Superintendent or other Officers.	...	...	...	...	(*a*) 2,367	...	...	610	720	3,697
Establishment of Superintendent or other Officers	...	...	...	...	3,486	...	...	1,001	3,746	8,233
Contingent Expenses, Packing Charges, etc.	...	...	...	...	2,137	...	...	656	1,387	4,180
Charges for the sale of Stamps, *viz.*—										
Clerks and Servants	24	...	612	...	3	206	30	240	...	1,115
Commission to Vendors	...	...	...	...	...	257	...	...	162	419
Discount on sale of Court Fee Stamps	422	10	1,143	948	14,428	...	4,299	5,970	3,958	31,178
Discount on sale of General Stamps	787	1,629	1,742	773	11,397	4,559	5,642	11,392	5,602	43,523
Contingencies and Miscellaneous	164	344	95	55	...	1,837	2,744	414	...	5,653
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India	—88,609	4,198	1,242	1,918	34,535	15,044	8,069	14,028	9,575	....
TOTAL CHARGES in INDIA . Rx.	—87,212	6,181	4,834	3,694	68,353	21,903	20,784	34,311	25,150	97,998
					Rx. 38,537 (*b*)					
CHARGES IN ENGLAND:										
Stores for India					£ 22,756 (*c*)			8,116	4,972	35,844
EXCHANGE ON CHARGES IN ENGLAND					12,815			4,570	2,800	20,185
					Rx. 74,108			46,997	32,922	
TOTAL CHARGES for COLLECTION of STAMP REVENUE . Rx.										154,027

(*a*) Includes Exchange Compensation Allowance.
(*b*) Total Charges in India for the Bengal Presidency.
(*c*) Total Charges in England for the Bengal Presidency. The Stores for the whole Presidency being sent together to Calcutta, the Charges in England cannot be divided among the several Provinces.

No. 17.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS, and of CHARGES for COLLECTION, for the Year ended 31st March 1898.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
CIVIL DEPARTMENT:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
License and Distillery Fees and Duties for the Sale of Liquors and Drugs, *viz.*—										
Foreign liquors	600	741	66,241	1,851	29,146	46,425	7,132	39,962	18,377	348,843
Liquors and spirits made in India after European method	5,615	...	31,656	705	78,637		17,876		3,879	
Country spirits	79,343	103,949	75,836	54,821	558,181	253,445	128,196	615,243	763,761	2,632,775
Country spirits and toddy combined rents	...	...	...	...	...	...	...	189	15,542	15,731
Toddy revenue	3,474	2,123	39,128	19	101,364	9,180	...	715,864	128,619	999,771
Opium and its preparations	2,545	19,319	132,999	31,267	60,683	14,317	37,492	36,525	3,972	339,119
Other drugs: ganja, bhang, etc.	2,833	7,858	1	18,158	137,775	82,259	24,026	6,865	45,434	325,209
TOTAL	94,410	133,990	345,861	106,821	965,786	405,626	214,722	1,414,648	979,584	4,661,448
Duty on Opium consumed in India	1,438	30,788	70,391	151,899	171,185	45,729	17,127	40,432	106,964	635,953
Acreage on land cultivated with the Poppy	...	...	...	...	...	...	2,649	...	...	2,649
Duty on ganja	...	8,668	...	17,998	136,539	...	...	...	322	163,527
Fines, Confiscations, and Miscellaneous	637	865	5,327	73	1,265	141	176	6,865	8,126	23,475
TOTAL CIVIL DEPARTMENT Rx.	96,485	174,311	421,579	276,791	1,274,775	451,496	234,674	1,461,945	1,094,996	5,487,052
MILITARY DEPARTMENT: License and Distillery Fees and Duties, etc.	2,171	...	...	...	...	...	...	65	166	2,402
TOTAL EXCISE REVENUE	98,656	74,311	421,579	276,791	1,274,775	451,496	234,674	1,462,010	1,095,162	5,489,454
CHARGES.										
Salaries and Establishments	1,936	3,531	6,616	114	48,537	4,765	4,606	75,977	25,850	171,932
Rents, Rates, and Taxes		7	...	...	251	11	1	356	179	805
Petty Construction and Repairs	...	547	...	...	333	...	...	3,779	234	4,893
Contingent Expenses	476	951	12,614	357	18,278	1,021	773	19,125	9,046	62,641
TOTAL CHARGES IN INDIA Rx.	2,412	5,036	19,230	471	67,399	5,797	5,380	99,237	35,309	240,271
CHARGES IN ENGLAND—									£	
Stores for India: Hydrometers, etc.										123
EXCHANGE ON CHARGES IN ENGLAND									Rx.	69
									TOTAL EXCISE CHARGES Rx.	240,463

No. 18.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION, for the Year ended 31st March 1898.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
District Local Fund:										
Cess on Lands for expenditure on Roads, Schools, Hospitals, and general purposes .	*Rx.* 2,120	*Rx.* 37,607	*Rx.* 124,650	*Rx.* 64,600	*Rx.* (*b*)444,271	*Rx.* (*c*)527,042	*Rx.* 229,879	*Rx.* (*e*)560,096	*Rx.* 279,466	*Rx.* 2,269,731
Provincial:										
Cess on Lands for expenditure on Roads, Schools, etc.	...	212	...	...	444,315	...	...	...	...	444,527
Cess on Lands for Famine Assurance, Canals and Railways	...	17,564	...	...	...	(*c*)119,454	60,186	...	...	197,204
Cess on Lands for District Post	...	4,205	...	...	37,397	...	11,397	...	...	52,999
Cess on Lands for Village Service and Patwaries .	3,357	37,654	...	...	...	232,387	140,084	224,010	40,907	678,399
Assessment on Wards' Estates for Establishment Charges	...	...	...	...	14,155	...	2,319	...	...	16,474
Miscellaneous	(*a*) 5,751	...	...	...	...	(*d*)52,062	422	(*f*)5,721	...	63,956
TOTAL RECEIPTS under PROVINCIAL RATES .	11,228	97,242	124,650	64,600	940,138	930,945	444,287	789,827	320,373	3,723,290
Deduct—Refunds	...	*675*	*100*	*150*	*1,675*	*662*	*609*	*1,188*	*671*	*5,730*
NET RECEIPTS under PROVINCIAL RATES . Rx.	11,228	96,567	124,550	64,450	938,463	930,283	443,678	788,639	319,702	3,717,560
CHARGES.										
ESTABLISHMENT AND OTHER CHARGES . .	...	...	5,086	251	39,419	854	1,061	...	5,859	52,530

(*a*) Consists of—

	Rx.
Cess of one Rupee per Opium Chest at Indore, for Dispensaries and Schools . .	1,205
Educational "Plough Tax" in Coorg	924
Local Cess under New Regulations in Coorg	3,622
	5,751

(*b*) Roads and Public Works only.
(*c*) Distribution of Rates under Act III of 1878 and Act V of 1894, North-Western Provinces and Oudh :—

	District Local Fund.	Provincial.	Famine Assurance, Canals and Railways.	TOTAL.
Local R ate N.-W. Provinces—	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Local Rate fund	240,791	...	...	240,791
District Boards' fund	208,951	...	...	208,951
Consolidated Local Rate Oudh—				
Local Rate fund	5,910	...	...	5,910
District Boards' fund	71,390	...	...	71,390
"Famine Assurance Rate," N.-W. Provinces	...	...	88,534	88,534
Ditto Oudh	...	...	30,920	30,920
TOTAL . Rx.	527,042	...	119,454	646,496

(*d*) Rural Police Rate in Oudh.
(*e*) Includes House-tax in Unions or Punchayets and Road Cess in Badrachalam Taluk.
(*f*) Irrigation Cess in lieu of labour.

No. 19A.—ACCOUNT of Customs Reve

	Gross Receipts.									No. of Items.
	India, General.	Central Provinces.	Burma.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total Gross Receipts.	
SEA CUSTOMS.										
Imports.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Arms, Ammunitions, and Military Stores	...	...	1,100	17,475	...	...	5,192	11,961	35,728	1
Liquors:										
Spirits and Liqueurs	...	...	97,577	166,512	...	...	101,843	240,156	606,088	2
Ale, Beer, Porter and other fermented Liquors	...	...	3,887	4,049	...	...	2,739	7,346	18,021	3
Wines	...	...	3,056	13,845	...	...	5,337	14,965	37,203	4
Articles of food and drink	...	...	26,236	97,806	...	...	21,019	242,002	387,063	5
Chemicals, Drugs, Medicines and Narcotics, and Dyeing and Tanning Materials	...	...	6,488	28,033	...	...	13,015	59,397	106,933	
Cotton Manufactures	...	...	43,787	407,344	...	...	63,225	281,364	795,720	
Metals and Manufactures of Metals:										
Silver Bullion and Coin	...	...	134	80,077	...	...	409	353,279	433,899	
Other Metals and Manufactures of Metals	...	...	15,649	92,285	...	...	24,828	89,662	222,424	
Oils	...	...	10,720	273,708	...	...	45,995	225,592	556,015	
Manufactured Articles	...	...	70,549	112,116	...	...	38,565	215,361	436,591	
Raw Materials and Unmanufactured Articles	...	...	11,179	26,323	...	...	2,291	59,687	99,480	
Total Imports . Rx.	...	...	290,362	1,319,573	...	...	324,458	1,800,772	3,735,165	1
Exports.										
Grain and Pulse:										
Paddy	...	...	5,462	377	...	...	7,424	1,437	14,700	14
Rice	...	...	470,225	134,386	...	...	67,115	38,360	710,086	15
Pepper	..	...	...	...	...	...	33	...	33	16
Total Exports . Rx.	...	...	475,687	134,763	...	...	74,572	39,797	724,819	17
Miscellaneous	...	...	67	8,765	...	...	29	2,345	11,206	18
TOTAL SEA CUSTOMS . Rx.	...	...	766,116	1,463,101	...	...	399,059	1,842,914	4,471,190	19
LAND CUSTOMS.										
Import Duty:										
On Cotton Goods	...	...	...	...	...	...	335	21	356	20
„ other Goods	...	...	...	...	...	...	5,139	2,967	8,106	21
Total Import Duty	...	...	...	...	...	...	5,474	2,988	8,462	22
Export Duty	...	...	...	...	...	...	17,635	3,906	21,541	23
Miscellaneous	...	...	...	...	...	...	16	48	64	24
TOTAL LAND CUSTOMS . Rx.	...	...	...	...	...	...	23,125	6,942	30,067	25
Excise Duty on Cotton Manufactures	860	7,482	...	118	3,575	1,446	6,647	96,060	116,188	26
Warehouse and Wharf Rents	...	...	441	1,017	...	...	3,798	484	5,740	27
Miscellaneous	...	...	6,493	118	...	...	3,210	8,289	18,110	28
TOTAL CUSTOMS REVENUE Rx.	860	7,482	773,050	1,464,354	3,575	1,446	435,839	1,954,689	4,641,295	29

UE for the Year ended 31st March 1898.

No. of items.	Refunds and Drawbacks.									Net Receipts.								
	India, General.	Central Provinces.	Burma.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total Refunds and Drawbacks.	India, General.	Central Provinces.	Burma.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total Net Produce.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*
1	...	...	310	10,067	...	...	3,813	3,740	17,930	...	...	790	7,408	...	...	1,379	8,221	17,798
2	...	...	29	702	...	...	77	408	1,216	...	...	97,548	165,810	...	...	101,766	239,748	604,872
3	...	...	...	23	...	...	6	6	35	...	...	3,887	4,026	...	...	2,733	7,340	17,986
4	...	...	11	164	...	...	3	144	322	...	...	3,045	13,681	...	...	5,334	14,821	36,881
5	...	...	35	305	...	...	11	17,670	18,021	...	...	26,201	97,501	...	...	21,008	224,332	369,042
	...	...	4	84	...	..	5	1,257	1,350	...	...	6,484	27,949	...	...	13,010	58,140	105,583
	...	...	13	1,504	...	...	266	9,670	11,453	...	...	43,774	405,840	...	...	62,959	271,694	784,267
	...	...	...	148	..	...	1	5,151	5,300	...	..	134	79,929	...	...	408	348,128	428,599
	...	...	26	1,021	...	...	443	2,100	3,590	...	...	15,623	91,264	...	...	24,385	87,562	218,834
	...	...	6	372	...	...	13	1,249	1,640	...	...	10,714	273,336	...	...	45,982	224,343	554,375
	...	...	54	707	...	...	148	2,027	2,936	...	...	70,495	111,409	...	...	38,417	213,334	433,655
	...	...	...	209	...	..	34	3,609	3,852	...	...	11,179	26,114	...	...	2,257	56,078	95,628
	...	...	488	15,306	...	...	4,820	47,031	67,645	...	...	289,874	1,304,267	...	...	319,638	1,753,741	3,667,520
14	...	...	16	66	...	...	81	...	163	...	...	5,446	311	...	...	7,343	1,437	14,537
15	...	...	11,068	3,873	...	...	217	213	15,371	...	...	459,157	130,513	...	...	66,898	38,147	694,715
16	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	33	...	33
17	...	...	11,084	3,939	...	...	298	213	15,534	...	...	464,603	130,824	...	...	74,274	39,584	709,285
18	...	...	...	190	...	...	...	...	190	...	...	67	8,575	...	...	29	2,345	11,016
19	...	...	11,572	19,435	...	...	5,118	47,244	83,369	...	...	754,544	1,443,666	...	...	393,941	1,795,670	4,387,821
20	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	335	21	356
21	...	...	..	...	...	...	15	3	18	...	...	...	...	...	...	5,124	2,964	8,088
22	...	...	...	...	...	...	15	3	18	...	...	...	...	...	...	5,459	2,985	8,444
23	...	...	...	...	...	...	...	1	1	..	...	...	...	...	...	17,635	3,905	21,540
24	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	16	48	64
25	...	...	...	...	...	...	15	4	19	..	...	..	...	..	...	23,110	6,938	30,048
26	...	2	...	...	...	...	78	2,213	2,293	860	7,480	...	118	3,575	1,446	6,569	93,847	113,895
27	...	...	...	...	...	...	64	...	64	...	...	441	1,017	...	...	3,734	484	5,676
28	...	...	331	...	...	...	18	128	477	...	...	6,162	118	...	...	3,192	8,161	17,633
29	...	2	11,903	19,435	...	...	5,293	49,589	86,222	860	7,480	761,147	1,444,919	3,575	1,446	430,546	1,905,100	4,555,073

No. 19B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE for the Year ended 31st March 1898.

	Burma (Rangoon).	Bengal. (Calcutta).	Madras.	Bombay.	TOTAL.
Charges at the Principal Ports of *Rangoon, Calcutta, Madras, and Bombay.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Commissioner and Assistant Commissioner (*a*)	...	...	...	4,170	4,170
Establishment and Contingencies of ditto	...	...	...	5,851	5,851
Collectors, Deputy and Assistant (*a*)	2,218	5,114	3,058	6,206	16,596
Office and Wharf Establishment	5,397	17,543	4,550	10,389	37,879
Preventive Establishment	6,214	36,388	849	18,518	61,969
Appraising Establishment	2,184	8,278	2,157	7,494	20,113
Contingent Charges	3,717	7,337	1,563	3,533	16,150
Add—Portion transferred from Salt (see page 32)	...	...	...	13,709	13,709
Total Charges at the Principal Ports	19,730	74,660	12,177	69,870	176,437
Charges at other Ports (*vide* details below)	7,682	4,319	11,280	11,661	34,942
TOTAL CUSTOMS CHARGES . Rx.	27,412	78,979	23,457	81,531	211,379

DETAILS of CUSTOMS CHARGES at OTHER than the Principal Ports.

Other Ports.	Salaries.	Establishments.	Contingent Charges.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Burma.				
Akyab	(*a*) 262	1,558	198	2,018
Bassein	(*a*) 190	729	136	1,055
Kyauk-Phyu	...	60	1	61
Mergui	...	294	62	356
Moulmein	721	2,158	532	3,411
Sandoway	...	31	1	32
Tavoy	...	344	90	434
Victoria Point	...	180	...	180
Maungdaw	...	132	3	135
Total, Burma	1,173	5,486	1,023	7,682
Bengal.				
Balasore	...	637	105	742
Chittagong	(*a*) 592	1,795	184	2,571
Cuttack	(*a*) 197	560	23	780
Dacca	...	58	14	72
Pooree	...	138	16	154
Total, Bengal	789	3,188	342	4,319
Madras.				
Ganjam	...	509	133	642
Godavery	...	780	204	984
Kistna	..	373	101	474
Madura	...	376	75	451
Malabar	...	2,300	517	2,817
Nellore	...	193	10	203
South Arcot	...	1,084	371	1,455
South Canara	...	1,166	217	1,383
Tanjore	...	1,043	466	1,509
Tinnevelly	..	535	128	663
Vizagapatam	...	495	202	697
Chingliput	...	...	2	2
Total, Madras	...	8,854	2,426	11,280
Bombay.				
Sind Division	1,341	9,462	858	11,661
Total Charges at Other Ports . Rx	3,303	26,990	4,649	34,942

(*a*) Includes Exchange Compensation Allowance.

No. 20.—ACCOUNT of ASSESSED TAXES, and of CHARGES for COLLECTION, for the Year ended 31st March 1898.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
CIVIL DEPARTMENT:										
Income Tax:										
Ordinary Collections	8,593	31,185	70,493	25,963	439,004	206,098	116,466	206,808	319,422	1,424,032
Deductions by Government from Salaries and Pensions	27,520	8,659	22,948	4,390	50,724	33,941	21,586	31,313	33,693	234,774
Deductions from Interest on Government Securities	42,094	111	197	21	1,265	3,032	1,255	7,361	15,934	71,270
Penalties	...	280	19	210	2,338	104	171	758	196	4,076
Recoveries from Surplus Profits of Railway Companies	4,835	...	432	...	226	...	...	1,103	6,376	12,972
Other items	...	...	2	...	1,388	...	13	2	917	2,322
License Tax (Pandhari)	...	7,569	...	...	...	..	...	...	...	7,569
TOTAL CIVIL DEPARTMENT	83,042	47,804	94,091	30,584	494,945	243,175	139,491	247,345	376,538	1,757,015
OTHER DEPARTMENTS:										
Income Tax:										
Deductions from Salaries and Pensions:—										
In Military Department	38,469	...	...	...	...	...	...	12,712	13,008	64,189
„ Public Works „	5,957	1,235	7,405	1,107	8,939	6,954	14,232	6,389	4,189	56,407
„ Post Office „	7,358	...	...	...	...	...	...	...	...	7,358
„ Telegraph „	8,567	...	...	...	...	...	...	...	...	8,567
„ Marine „	1,929	...	...	...	...	...	...	...	...	1,929
TOTAL OTHER DEPARTMENTS	62,280	1,235	7,405	1,107	8,939	6,954	14,232	19,101	17,197	138,450
TOTAL ASSESSED TAXES	145,322	49,039	101,496	31,691	503,884	250,129	153,723	266,446	393,735	1,895,465
Deduct—Refunds	*686*	*384*	*3,730*	*57*	*2,169*	*2,592*	*863*	*1,788*	*1,963*	*14,232*
NET REVENUE from ASSESSED TAXES	144,636	48,655	97,766	31,634	501,715	247,537	152,860	264,658	391,772	1,881,233
CHARGES.										
CHARGES CONNECTED WITH THE COLLECTION OF ASSESSED TAXES	106	82	3,322	191	18,977	212	1,163	2,802	5,423	32,278

NO. 21.—ACCOUNT of FOREST REVENUE and of EXPENDITURE, for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1898.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Revenue from Timber and other Produce removed from the Forests by Government Agency:										
Timber	40,472	5,011	261,918	1,345	36,513	23,967	44,986	23,770	67,544	505,526
Firewood and Charcoal	2,738	1,095	...	5	1,827	13,417	22,635	17,332	23,254	82,303
Bamboos	...	143	217	...	3	144	1,898	981	533	3,919
Sandal Wood	2,985	...	...	...	...	...	...	3,370	765	7,120
Grass and other minor Produce	138	411	480	62	13	569	65	3,692	19,367	24,797
	46,333	6,660	262,615	1,412	38,356	38,097	69,584	49,145	111,463	623,665
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers:										
Timber	2,243	2,243	363,161	21,404	36,605	67,092	3,877	23,563	63,457	583,645
Firewood and Charcoal	1,230	347	9,808	1,485	22,411	4,550	3,272	26,244	23,273	92,620
Bamboos	1,571	130	14,185	598	4,401	6,863	248	16,261	7,159	51,416
Grazing and Fodder Grass	580	4,149	162	1,315	2,194	8,432	21,137	35,409	39,485	112,863
Other minor Produce	1,603	6,287	12,817	3,268	9,832	6,034	1,166	47,491	6,692	95,190
Forest Stamps	...	53,069	...	...	...	...	...	...	...	53,069
Commutation Fees	...	1,639	...	1,166	...	...	...	...	13	2,818
Other items	...	43	...	...	1,667	...	...	...	...	1,710
	7,227	67,907	400,133	29,236	77,110	92,971	29,700	148,968	140,079	993,331
Confiscated Drift and Waif Wood	3	246	22,307	1,164	667	1,524	3,604	1,376	814	31,705
Revenue from Forests not managed by Government:										
Duty on Foreign Timber and other Forest Produce	...	...	28,612	2,754	...	1,274	...	...	1,044	33,684
Revenue from shared and private Forests	950	...	...	71	...	...	241	...	295	1,557
	950	...	28,612	2,825	...	1,274	241	...	1,339	35,241
Miscellaneous:										
Fines and Forfeitures	65	11	156	8	56	552	127	653	1,194	2,822
Refunds	6,736	318	504	128	88	89	39	...	489	8,391
Other Sources	430	2,863	7,199	3,709	2,651	4,160	3,552	13,507	6,288	44,359
	7,231	3,192	7,859	3,845	2,795	4,801	3,718	14,160	7,971	55,572
TOTAL FOREST REVENUE . Rx.	61,744	78,005	721,526	38,482	118,928	138,667	106,847	213,649	261,666	1,739,514

EXPENDITURE.

General Direction.										
Salary of the Inspector General and Assistant Inspector General of Forests (*a*)	4,837	...	...	...	...	...	...	...	...	4,837
Establishment and Contingencies	3,310	...	...	...	...	...	...	...	...	3,310
Total, General Direction . Rx.	8,147	...	...	...	...	...	...	...	...	8,147
A.—Conservancy and Works.										
Timber and other Produce removed from the Forests by Government Agency	23,107	3,500	65,729	433	19,543	19,717	30,954	18,034	60,916	241,933
Ditto ditto ditto Consumers or Purchasers	1	9,893	2,187	472	5,333	1,888	88	9,015	3,976	32,853
Confiscated Drift and Waif Wood	...	2	10,034	57	190	528	812	165	53	11,841
Revenue from Forests not managed by Government	4	...	490	...	...	546	...	...	...	1,040
Rent of leased Forests and Payments to Shareholders in Forests managed by Government	...	...	..	1,150	...	1,913	4,040	1,757	3,599	12,459
Live Stock, Stores, Tools and Plant	2,743	1,750	7,531	1,340	1,107	2,707	591	5,211	1,473	24,453
Communications and Buildings	777	1,725	7,920	2,289	5,183	11,656	4,338	9,071	3,508	46,467
Demarcation, Improvement, and Extension of Forests :—										
Charges incurred by Survey of India Department for Forest Surveys transferred from Account No. 38c, page 86	...	4,423	6,351	...	...	...	...	10,051	292	21,117
Other Charges	2,517	14,446	29,375	2,728	3,522	10,749	3,028	21,638	27,861	115,864
Miscellaneous	377	419	1,211	174	372	945	234	810	6,691	11,233
Total Conservancy and Works . Rx.	29,526	36,158	130,828	8,043	35,250	50,649	44,085	75,752	108,369	519,260
B.—Establishments.										
I.—Salaries.										
Pay of Conservators (*a*)	...	3,556	6,080	2,341	1,851	6,093	2,133	5,445	5,969	33,468
Pay of Superior Officers (*a*)	8,397	13,861	31,054	6,274	11,332	12,920	10,816	29,239	26,130	150,023
Subordinate Forests and Depôt Establishments	4,039	22,704	19,089	5 810	8,515	10,037	10,556	18,610	41,210	140,570
Office Establishments	1,435	4,182	11,200	1,834	2,236	4,894	2,726	9,987	7,963	46,457
Deputation and Special Allowances	1,034	4,071	6,245	815	829	225	657	48	986	14,910
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	233	233
	14,905	48,374	73,668	17,074	24,763	34,169	26.888	63,329	82,491	385,661
II.—Travelling Allowances.										
Conservators	...	232	803	142	200	453	201	741	937	3,709
Superior Officers	1,160	1,390	5,614	1,189	2,160	2,104	1,943	5,379	5,573	26,512
Subordinate Forest and Depôt Establishments	384	2,106	3,478	967	1,260	1,287	1,456	5,064	2,996	18,998
Office Establishments	83	244	1,291	54	222	400	463	1,792	2,455	7,004
	1,627	3,972	11,186	2,352	3,842	4,244	4,063	12,976	11,961	56,223
III.—Contingencies.										
Stationery	35	78	30	10	9	152	121	148	657	1,240
Carriage of Tents and Records	183	1,290	942	20	257	992	544	1,038	796	6,062
Rents, Rates, and Taxes	214	103	1,171	96	204	374	464	336	604	3,566
Pay of Police Guards	...	...	4	...	6	89	...	...	...	99
Official Postage	157	589	458	205	323	324	477	1,699	1,535	5,767
Sundries	759	1,580	1,374	483	690	792	552	2,007	906	9,143
	1,348	3,640	3,979	814	1,489	2,723	2,158	5,228	4,498	25,877
Total Establishments . Rx.	17,880	55,986	88,833	20.240	30,094	41,136	33,109	81,533	98,950	467,761
Total Expenditure in India . Rx.	55,553	92,144	219,661	28,883	65,344	91,785	77,194	157,285	207,319	995,168

	£	
Charges in England :		
Expenses in connection with Candidates for the Indian Forest Department, Passage to India on appointment, etc.	1,224	
Stores for India : Fencing Materials, Sawing Machinery, etc	2,948	
	Rx.	4,172
Exchange on Charges in England		2,349
Total Forest Expenditure . Rx.		1,001,689

(*a*) Includes Exchange Compensation Allowance.

No. 22.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION, for the Year ended 31st March 1898.

	India, General.	Central Provinces.	BURMA.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
RECEIPTS.										
Fees for Registering Documents	1,867	7,991	6,568	4,998	151,653	38,025	29,360	109,444	60,219	410,125
Fees for Copies of Registered Documents . .	155	3,679	139	58	2,345	2,374	10,642	2,722	939	23,053
Miscellaneous	105	1,503	430	20	4,018	3,690	2,034	40,885	681	53,366
TOTAL, REGISTRATION RECEIPTS . Rx.	2,127	13,173	7,137	5,076	158,016	44,089	42,036	153,051	61,839	486,544
Deduct—Refunds	...	*10*	*14*	*13*	*342*	*6*	*23*	*330*	*387*	*1,125*
NET RECEIPTS under REGISTRATION . .	2,127	13,163	7,123	5,063	157,674	44,083	42,013	152,721	61,452	485,419
CHARGES.										
Superintendence	...	891	...	...	5,228	84	...	2,975	775	9,953
District Charges	637	3,909	3,253	2,879	85,605	20,909	12,878	80,054	27,813	237,937
TOTAL CHARGES under REGISTRATION . Rx.	637	4,800	3,253	2,879	90,833	20,993	12,878	83,029	28,588	247,890

No. 23.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES, for the Year ended 31st March 1898.

INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*
Amjeerah	3,440		
Boondee	12,000		
Banswara	3,113		
Behat	93		
„ Chirkhari	858		
„ Doongurpoor	1,282		
„ Holkar	605		
„ Jodhpoor	9,800		
„ Jeypoor	40,000		
„ Jhallawar	8,000		
„ Kotah	18,472		
„ Kilcheepoor	830		
„ Oodeypoor	20,000		
„ Punnah	996		
„ Paldeo	13		
„ Rutlam	6,388		
„ Sillana	3,226		
„ Sirohee	688		
„ Lawa	22		
„ Ajehghar	701		
„ Shahpura	1,000		
Nizam's Government on account of Mahratta Chouth	10,811		
		142,338	
Contribution from Bhurtpur	2,150		
„ „ Kerowlee	500		
„ of Jodhpoor towards cost of Erinpura Irregular Force	11,500		
„ „ Kotah towards cost of Deolee Irregular Force	20,000		
Contribution towards cost of United Malwa Contingent:			
From Dewas 3,131			
„ Jowrah 15,178			
	18,309		
Contribution of Bhopal towards cost of Bhopal Levy	17,155		
Contributions towards cost of Malwa Bheel Corps:			
From Alirajpur 203			
„ Amjeerah 1,966			
„ Burwanee 428			
„ Dhar 735			
„ Jabooah 164			
„ Bagade State 25			
„ Jahat „ 20			
	3,541		
Fees on Succession:		73,155	
Jhabua	485		
Sailana	934		
Kothi	459		
Baoni	562		
Beri	144		
		2,584	
TOTAL INDIA GENERAL			218,077
CENTRAL PROVINCES.			
Tributes from various Petty States		21,731	
Fees on Succession:			
Nazarana payable by Patna State		1,530	
TOTAL CENTRAL PROVINCES			23,261
Carried forward			241,338

No. 23.—Detailed Account of Tributes and Contributions from Native States, for the Year ended 31st March 1898—*contd.*

		Rx.	
Brought forward			
BURMA.			
Tribute from Shan States		27,839	
„ Momeik State		1,300	
„ Various Petty States		2,047	
TOTAL BURMA			31,186
ASSAM.			
Tributes from Ramrai		10	
„ Manipur		5,000	
TOTAL ASSAM			5,010
N.-W. PROVINCES AND OUDH.			
Tributes from various Petty States			1,000
PUNJAB.			
Tribute from Kapoorthalla		13,100	
„ Chumba		380	
„ Mandi		10,000	
„ Sokeith		1,100	
„ Various Petty States		3,319	
TOTAL PUNJAB			27,899
MADRAS.			
Tribute from Travancore		78,311	
„ Bastar		200	
„ Jeypur		100	
Peishkush from Laccadive Isands		1,138	
Contribution from Mysore for the maintenance within Mysore Territory of a Subsidiary British Force		350,000	
„ „ Cochin for the maintenance of a Battalion of Native Infantry		20,009	
„ „ Travancore		1,332	
TOTAL MADRAS			451,090
BOMBAY.			
Tribute from Kathiawar	53,877		
Tributes from various Petty States	5,894		
Subsidy from the Kutch Government	14,021		
Contribution from Baroda State	39,573		
Contribution from Jagirdars, Southern Mahratta Country	6,450		
		119,815	
Fees on Succession:			
Jath State in the Southern Mahratta Country, last instalment	3,621		
Jorabhai Gulabsingji of Sunth State, Rewakantha Agency	2,884		
Conabhai, a share-holder of Dhrafa	186	6,691	
TOTAL BOMBAY			126,506
TOTAL TRIBUTES, ETC.		Rx.	884,029

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1897-98.

Section B.—Interest.

Revenue *Rx.* 872,241. **Expenditure *Rx.* 3,472,260.**

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Interest . . .	24	Receipts	46	...	872,241	...
Interest on Debt, other than that charged to Railways and Irrigation Works .	25	Expenditure	48	...	...	2,957,024
Interest on other Obligations . .	26	Expenditure	50	...	...	515,236
		Total .		...	872,241	3,472,260

No. 24.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1898.

SOURCES OF INTEREST.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LOANS AND ADVANCES.										
Imperial Loans and Advances, etc., set forth in Account No. 85, page 237	10,632	...	...	...	160,422	...	37	28,131	137,536	336,758
Provincial Loans and Advances set forth in Account No. 85A, page 245	...	7,848	4,030	27	24,936	45,984	25,663	17,012	31,070	156,570
Other Advances	1,078	...	...	...	...	...	...	...	360	1,438
TOTAL INTEREST ON LOANS AND ADVANCES	11,710	7,848	4,030	27	185,358	45,984	25,700	45,143	168,966	494,766
INVESTMENTS.										
Securities held by the Paper Currency Department, *vide* Account No. 30D, page 68	298,386	...	...	...	...	...	...	...	...	298,386
Securities of Provincial Funds	...	363	...	49	1,497	2,254	101	4,806	6,038	15,108
TOTAL INTEREST ON INVESTMENTS	298,386	363	...	49	1,497	2,254	101	4,806	6,038	313,494
ARREARS DUE TO THE GOVERNMENT.										
Of Land Revenue	...	...	...	...	167	...	...	2,283	69	2,519
Of other Revenue	3	...	...	...	1	...	...	985	164	

Of District Road Cess	...	...	...	...	4,530	...	...	...	...	4,530
Of Public Works Cess	...	...	...	...	4,555	...	...	...	...	4,555
Of Balances due for Purchase Money of Waste Lands	...	...	...	...	...	...	40	81	...	121
TOTAL INTEREST ON ARREARS DUE TO GOVERNMENT	3	...	...	...	9,253	...	40	3,349	233	12,878
SUNDRY ACCOUNTS.										
Percentage from Subscribers to Uncovenanted Service Family Pension Fund	358	...	...	...	...	...	...	...	60	418
Interest on Overdrawn Capital of Railway Companies, including Guaranteed Railways	16,541	...	...	...	...	...	...	...	...	16,541
Sundry Items	611	18	46	19	706	54	35	458	637	2,584
TOTAL SUNDRY ACCOUNTS	17,510	18	46	19	706	54	35	458	697	19,543
TOTAL RECEIPTS IN INDIA . Rx.	327,609	8,229	4,076	95	196,814	48,292	25,876	53,756	175,934	840,681

RECEIPTS IN ENGLAND:

	£	
Interest realized from investment of Cash Balance	19,776	
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	414	
	£	20,190
EXCHANGE ON RECEIPTS IN ENGLAND . . . . . Rx.		11,370
TOTAL INTEREST RECEIPTS . Rx.		872,241

No. 25.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1898.

	Amount of Loan, 31st March 1898.	Annual Amount of Interest.	Amount of Interest paid during the Year.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RUPEE DEBT.				
Loans bearing interest at 4½ per cent.:				
Loan from Maharaja Holkar for Indore State Railway	1,000,000	45,000	45,000	
Transfer Loan of 1879, 7*s.* sterling per cent. portion	22,300	(*a*) 1,292	1,231	
				46,231
Loans bearing interest at 4 per cent.:				
Loan from Maharaja Sindia for State Railway	1,500,000	60,000	60,000	
Railway Loan from Nawab of Rampur	470,000	18,800	9,400	
Gwalior Loan of 1887	3,140,000	125,600	131,387	
				200,787
Loans bearing interest at 3½ per cent.:				
Loan of 1842-43	24,236,160	848,266	850,813	
Loan of 1854-55	31,001,670	1,085,058	995,942	
Transfer Loan of 1st May 1865	33,870,880	1,185,481	1,170,442	
Loan of 1879	4,828,320	168,991	166,838	
				3,184,035
Loan bearing interest at 3 per cent.:				
Loan of 1896-97	10,972,350	329,170	307,576	
				307,576
Provincial Debenture Loans bearing interest at 4 per cent.:				
Muttra-Hathras Light Railway Debenture Loan	1,180	47	43	
Cawnpore-Achneyra Railway Debenture Loan	240	10	331	
Cawnpore-Achneyra Section, Rajputana-Malwa Railway Debenture Loan	84,100	3,364	(*b*) 3,668	
				4,042
Paid in India on Loans in course of Discharge:				
5 per cent. P. W. Loan of 1854-55	...	...	2,273	
4½ per cent. Transfer Loan of 1870	...	...	11	
4½ per cent. Loan of 1872	...	...	11	
4½ per cent. Loan of 1878	...	...	200	
Transfer Loan of 1879, 4½ per cent. portion	...	...	702	
4 per cent. Loan of 1832-33	...	...	39	
4 per cent. Loan of 1835-36	...	...	468	
4 per cent. Loan of 1842-43	...	...	3,994	
4 per cent. Transfer Loan of 1st May 1865	...	...	7,761	
Reduced 4 per cent. Loan of 1879	...	...	1,002	
3½ per cent. Loan of 1853-54	...	...	1,765	
3½ per cent. Loan of 1893-94	...	...	8,184	
Cawnpore-Furukhabad Railway Debenture Loan	...	...	23	
				26,433
Miscellaneous:				
Government of India Stock Notes @ 4 per cent.	684	27	6	
Discount on Loans	...	...	50,520	
Brokerage and Commission on conversion	...	...	94	
				50,620
TOTAL INTEREST ON RUPEE DEBT . Rx.				3,819,724
Carried forward . Rx.				3,819,724

(*a*) Equivalent in rupees of 7*s.* per 100 Rupees.
(*b*) Includes Rx. 671 additional payment on account of Surplus Profits.

No. 25.—Account of the Public Debt of *India*, bearing Interest, the Annual Interest thereon and the Interest paid during the Year ended 31st March 1898—*continued.*

	Amount of Loan, 31st March 1898.	Annual Amount of Interest.	Amount of Interest paid during the year.	TOTAL.
	£	£	£	
Brought forward . Rx.				3,819,724
STERLING DEBT.				
India 3½ per cent. Stock	63,591,107	2,225,689	2,227,768	
India 3 per cent. Stock	42,151,079	1,264,532	1,264,430	
India 2½ per cent. Stock	5,900,000	147,500	125,623	
India 4 per cent. Stock (prior to 5th October 1888)	...	...	214	
India (3¼ per cent.) Debentures	3,000,000	97,500	97,500	
India Bills	...	...	110,131	
East Indian Railway Debenture Stock	1,435,650	64,605	64,605	
Eastern Bengal Railway Debenture Stock	348,666	13,947	13,947	
Oudh and Rohilkund Railway Debenture Stock	384,700	15,388	15,388	
South Indian Railway Debenture Stock	425,000	19,125	19,125	
			3,938,731	
Discount, Sinking Fund			(a) 12,622	
Discount on the issue of £3,500,000 India 2½ per cent. Stock			117,791	
TOTAL INTEREST ON STERLING DEBT £				4,069,144
EXCHANGE ON PAYMENTS IN ENGLAND . Rx.				2,291,416
GRAND TOTAL . Rx.				(b) 10,180,284

(a) Includes £10,354 charged to "Interest on Debt" and £2,268 charged to "State Railways—Interest on Debt."

(b) For division of the total charge between "Interest on Ordinary Debt" and "State Railways—Interest on Debt" and "Irrigation—Major Works—Interest on Debt," *see* Distribution Statement below.

Statement showing the Distribution of Charges for Interest.

Note.—The Charges for Interest in India are taken in the accounts of "India, General," except the portion due from Provincial Governments for Railways and Irrigation Works not charged to Revenue and Interest on Stock Notes and Provincial Advance and Loan Accounts which are taken provincially.

	INTEREST ON ORDINARY DEBT.				INTEREST ON DEBT INCURRED FOR RAILWAY AND IRRIGATION WORKS NOT CHARGED TO REVENUE.		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	TOTAL.	State Railways.	Irrigation.	TOTAL.
India, General	...	—1,748,573	51,618	—1,697,955	3,991,278	729,480	4,720,758
Central Provinces	...	11,367	...	11,367	(c) 73,667	...	73,667
Burma	...	2,208	...	2,208	...	...	...
Assam	...	41	...	41	...	...	...
Bengal	...	22,663		22,663	...	246,094	246,094
North-Western Provinces and Oudh	...	43,379	...	43,379	(c) 14,064	308,675	322,739
Punjab	...	20,338	2	20,340	...	...	...
Madras	...	18,577	...	18,577	...	...	...
Bombay	...	35,846	...	35,846	...	...	...
Total India . Rx.	...	—1,594,154	50,620	—1,543,534	4,079,009	1,284,249	5,363,258
England . £	2,751,070	...	128,145	2,879,215	(d) 1,189,929	...	1,189,929
Exchange . Rx.	1,549,182	...	72,161	1,621,343	670,073	...	670,073
TOTAL . Rx.	4,300,252	—1,594,154	250,926	2,957,024	5,939,011	1,284,249	7,223,260

TOTAL Rx. 10,180,284 as above.

(c) Charged to Interest chargeable against Companies on Advances.
(d) Includes £218,884 on account of Interest chargeable against Companies on Advances.

No. 26.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of *India*, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1898, in continuation of the Account of the PUBLIC DEBT (Account No. 25).

	Amount, 1st April 1897.	Amount, 31st March 1898.	Rate of Interest per cent.	Amount of Interest paid during the year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
INDIA, GENERAL.				
Special Loans.				
Sums deposited with Government in 1825 by Raja Kalisankar Ghoshal as Endowment for a Blind Asylum at Benares	4,800	4,800	5	(*a*)
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the property forfeited by his father, a rebel, in 1857	66,800	66,800	4	2,602
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	23,450	23,450	8 and 6	1,267
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	4,177	4,177	6	214
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	6,688	6,688	4	268
Endowment in favour of the Lawrence Military Asylum at Mount Abu	1,000	1,000	5	50
Annuity Fund of Futteh Ullah Khan	4,000	4,000	6	240
Treasury Notes.				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	250	250	3¾	...
Treasury Notes on account of Bhonsla and other Nagpur Temples	37,180	37,380	4 and 5	1,666
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, etc.	7,162	7,162	4	286
Service Funds.				
Uncovenanted Service Family Pension Fund	(*a*) 1,354,035	1,375,426	6, 4, and 3½	78,828
Savings Banks.				
Post Office Savings Bank Deposits	9,639,241	9,287,298	3½	280,378
State Railway Provident Institutions	177,513	196,445	3¾ and 3½	6,671
Civil Engineers' Provident Fund	(*b*) 335,920	359,000	4	13,458
Postal Insurance and Life Annuity Funds	65,233	73,946	3½	2,399
Post Office Guarantee Fund	31,092	31,822	4	1,200
Regimental Savings Banks Deposits	(*b*) 87,272	76,879	3¾	4,053
General Family Pension Fund	5,290	3,033	3½	155
Hindu Family Annuity Fund	(*b*) 4,424	1,832	3½	122
Bengal Christian Family Pension Fund	186	75	3½	4
Forest Officers' Provident Fund	3,506	10,175	4	280
Miscellaneous.				
Balances of Railway Funds	100,388	85,405	3½	2,755
Telegraph Fine Fund	1,428	1,209	3½	40
Miscellaneous Accounts	...	...	...	142
Refunds	...	...	...	57
TOTAL	11,961,035	11,658,252		397,135
Carried forward Rx.	11,961,035	11,658,252		397,135

(*a*) Shown under "North-Western Provinces and Oudh."
(*b*) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1898, etc.—*continued*.

	Amount, 1st April 1897.	Amount, 31st March 1898.	Rate of Interest per cent.	Amount of Interest paid during the year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward .	11,961,035	11,658,252		397,135
CENTRAL PROVINCES.				
Savings Banks.				
State Railway Provident Institutions . . .	2,572	3,137	$3\frac{3}{4}$ and $3\frac{1}{8}$	202
BURMA.				
Savings Banks.				
State Railway Provident Institutions . . .	50,877	3,028	$3\frac{3}{4}$ and $3\frac{1}{8}$	1,394
Refunds	...	..	...	3
	50,877	3,028		1,397
ASSAM.				
Savings Banks.				
State Railway Provident Institutions . . .	1,159	1,068	$3\frac{3}{4}$ and $3\frac{1}{8}$	39
Refunds	...	...	...	3
	1,159	1,068		42
BENGAL.				
Savings Banks.				
State Railway Provident Institutions . . .	113,156	123,775	$3\frac{3}{4}$ and $3\frac{1}{8}$	4,191
Miscellaneous.				
Compensation for lands taken for Public Purposes .	...	...	...	17
Land Revenue collections refunded	...	...	...	10
Miscellaneous Accounts	...	...	...	2,967
Refunds	...	...	...	1
TOTAL .	113,156	123,775		7,186
NORTH-WESTERN PROVINCES AND OUDH.				
Special Loans.				
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	(a)		5	280
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions	1,486,691	1,474,552	6, 5, and 4	69,166
Sum deposited with Government in 1830 by the Maharaja of Karwai as a Charitable Endowment . .	20,000	20,000	4	800
Savings Banks.				
State Railway Provident Institutions . . .	72,547	76,886	$3\frac{3}{4}$ and $3\frac{1}{8}$	2,642
TOTAL .	1,579,238	1,571,438		72,888
PUNJAB.				
Special Loans.				
Educational Funds	1,000	1,000	5 and $3\frac{1}{8}$	50
Savings Banks.				
State Railway Provident Institutions . . .	329,903	351,915	$3\frac{3}{4}$ and $3\frac{1}{8}$	12,086
Miscellaneous.				
Miscellaneous Accounts	...	...	...	700
Refunds	...	...	...	4
TOTAL .	330,903	352,915		12,840
MADRAS.				
Special Loans.				
Deposits on account of the Estate of the late Pogose Petrus	126	126	5	6
Service Funds.				
Military Assistant Surgeons' Fund	33,499	33,590	4	1,366
Savings Banks.				
State Railway Provident Institutions . . .	(b)10,364	14,221	$3\frac{3}{4}$ and $3\frac{1}{8}$	427
Regimental Savings Banks Deposits . . .	27,002	18,703	$3\frac{3}{4}$	(c)
Forest Officers' Provident Fund	202	1,015	4	24
Miscellaneous.				
Land Revenue Collections refunded . . .	...	...	...	2
Miscellaneous Accounts	...	...	...	
Refunds	...	...	...	307

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1898, etc.—*continued.*

	Amount, 1st April 1897.	Amount, 31st March 1898.	Rate of Interest per cent.	Amount of Interest paid during the year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward .	14,110,133	13,781,268		493,826
BOMBAY.				
Special Loans.				
Loans from the late King of Oudh	(*a*)			5,600
Educational Funds	91,155	91,155	5 and 6	·777
Charitable Funds				3,215
Service Funds.				
Uncovenanted Service Family Pension Fund (Widows' Branch)	(*b*) 176,334	183,553	6 and 3½	9,399
Savings Banks.				
Regimental Savings Banks Deposits . . .	(*b*) 34,749	30,680	3¾	1,131
Uncovenanted Service Family Pension Fund (Life Assurance Branch)	12,515	11,830	3⅜	382
Deposits of the Administrator General . .	...	...	...	33
Local Fund Pension Fund	2,996	4,308	3⅜	122
Forest Officers' Provident Fund	809	2,509	4	67
Miscellaneous.				
Miscellaneous Accounts	...	...	...	604
TOTAL .	318,558	324,035		21,330
TOTAL IN INDIA . Rx.	14,428,691	14,105,303		515,156
CHARGES IN ENGLAND: Interest on Deposits in Regimental Savings Banks of men returned from India . . £				51
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.				29
GRAND TOTAL . Rx.				515,236

(*a*) Balance included under "Special Loans", North-Western Provinces and Oudh.
(*b*) Differs from last year's closing balance by Rx. 1 for corrections since made.

ABSTRACT of NTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
SERVICE FUNDS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Uncovenanted Service Fund . .	78,828	...	...	...	...	...	...	...	9,399	88,227
Other Service Funds . . .	...	...	...	...	...	...	...	1,366	...	1,366
TOTAL SERVICE FUNDS . Rx.	78,828	...	...	...	...	...	...	1,366	9,399	89,593
SAVINGS BANKS.										
Post Office Savings Bank . .	280,378	...	...	...	...	...	...		...	280,378
State Railway Provident Institutions	6,671	202	1,394	39	4,191	2,642	12,086	427	...	27,652
Civil Engineers' Provident Fund .	13,458	...	...	...	...	...	...	...	...	13,458
Forest Officer's Provident Fund .	280	...	...	...	...	...	...	24	67	371
Regimental Savings Bank .	4,053	...	...	...	...	...	...	...	1,131	5,184
Other Bank Accounts . . .	3,880	...	...	...	...	...	...	...	537	4,417
TOTAL SAVINGS BANKS . Rx.	308,720	202	1,394	39	4,191	2,642	12,086	451	1,735	331,460

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1897-98.

Section C.—Post Office, etc.

Revenue *Rx.* 3,370,548. Expenditure *Rx.* 2,869,525.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Office . .	27	Receipts and Expenditure . . .	54	...	1,879,163	1,729,474
egraph . .	28	Receipts and Expenditure . . .	55	...	1,309,330	1,051,494
,, . .	28A	Details of Message Revenue, Indian Telegraphs	57	912,502	...	...
. .	28B	Details of Message Revenue, Indo-European Telegraphs	57	181,093	...	...
. .	28C	Capital Cost of Indian Telegraph Lines .	57	243,704	...	...
. .	28D	Outlay on Construction of Telegraph Lines .	58	207,544	...	...
		Do. do. Lines under Agreement	58	10,820	...	...
. .	28E	Details of Working and Maintenance of the Indian Telegraph Department . .	59	618,654	...	...
. .	28F	Capital Cost of Indo-European Telegraph Lines	59	—*1,396*	...	...
,, . .	28G	Indo-European Telegraphs, Gulf Section, Working and Maintenance . . .	61	53,876	...	...
,, . .	28H	Do. do. Persian Section	61	23,453	...	...
int . . .	29	Receipts and Charges	63	...	182,055	88,557
		TOTAL .		...	3,370,548	2,869,525

No. 27.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India*, for the Year ended 31st March 1898.

RECEIPTS.

India, General.

IMPERIAL.

	Rx.	*Rx.*	*Rx.*
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service	161,901		
Sale of Postage Stamps:			
Ordinary Stamps	1,113,063		
Service Stamps	266,433		
Mail Cart, Passenger, Parcel and Goods Service Receipts	35,571		
Receipts on account of Money Orders	312,355		
Receipts on account of British Postal Orders	359		
Fees and Petty Receipts	9,271		
Contributions from Native States	600		
	1,899,553		
Deduct—	*Rx.*		
Amount of Postage received in India and paid to the Post Master General, London	*22,752*		
Payments to Colonial and other Foreign Administrations	*6,737*		
Refunds	*847*		
	30,336	1,869,217	

DISTRICT POST COLLECTIONS, INCLUDING ZEMINDARI DÂK RECEIPTS IN BENGAL.

	India, General.	Central Provinces.	Burma	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Provincial	...	1,181	...	...	...	...	818	...	...	1,999	1,999
Local	...	...	12	...	2,379	...	5,556	...	...	7,947	7,947
TOTAL	...	1,181	12	...	2,379	...	6,374	...	...	9,946	

TOTAL RECEIPTS OF THE POST OFFICE . Rx. 1,879,163

CHARGES.

India, General.

IMPERIAL.

Direction:			
Director General, Deputy Director General, Assistant Directors General, and Superintendents attached to Director General's Office	(a)	9,408	
Office Establishment		5,865	
Allowances		1,804	
Supplies and Services		29	
Office Expenses		1,646	
			18,752
Office of Account and Audit:			
Comptroller, Deputy Comptroller, and Assistant Comptrollers		4,475	
Office Establishment		44,235	
Allowances		467	
Supplies and Services		2	
Office Expenses		882	
			50,061
Presidency and District Offices:			
Post Masters General, Deputy Post Masters General, and Inspector General, Railway Mail Service	(a)	20,035	
Post Masters of Calcutta, Madras, and Bombay, Superintendents, Assistant Superintendents and Inspectors	(a)	77,677	
Office Establishments		641,320	
Allowances		64,634	
Supplies and Services		27,112	
Office Expenses		73,202	
			903,980
Conveyance of Mails:			
Road Establishment		104,414	
Ferry and Boat Charges		2,803	
Contingent Road Charges and Allowances		16,281	
Bounty Money		227	
Payments to P. and O. Company for conveyance of Mails by non-contract vessels		536	
Mail Cart, Passenger, Parcel and Goods Service Establishment and Charges		64,872	
Railway Charges		555	
Special Train Hire		14,709	
Payments to State and other Railways		101,953	
			306,350
Subsidies			63,289
Discount on Sale of Postage Stamps			17,344
Stationery and Printing		(b)	62,730
Miscellaneous Charges of Post Office			3,396
			1,425,902

DISTRICT POST ESTABLISHMENTS AND CHARGES, INCLUDING ZEMINDARI DÂK CHARGES IN BENGAL.

	India, General.	Central Provinces.	Burma	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		
Imperial	3,421	...	...	...	...	...	...	...	...	3,421	3,421	
												1,429,323
Provincial	...	7,902	6,632	175	466	...	16,085	10,748	10,674	52,682	52,682	
Local	72	...	9,884	4,604	39,788	19,606	6,003	...	...	79,957	79,885	72
TOTAL	3,493	7,902	16,516	4,779	40,254	19,606	22,088	10,748	10,674	136,060	132,567	1,429,395

TOTAL CHARGES in INDIA . Rx. 1,561,962

CHARGES IN ENGLAND:

Payments under the Postal arrangement with the Lords of Her Majesty's Treasury	£	57,500	
Deputation Allowance and Expenses of the Indian Delegate to the Postal Congress at Washington, etc.	„	2,059	
		59,559	
Stores for India	„	47,606	
TOTAL CHARGES in ENGLAND	£		107,165
EXCHANGE ON CHARGES IN ENGLAND	Rx.		60,347
TOTAL CHARGES OF THE POST OFFICE	Rx.		1,729,474

N.B.—The estimated amount of Sea-Postage retained by India is £4,707.

(a) Includes Exchange Compensation Allowance.

(b) Includes Rx. 20,390 cost of Stationery, etc., supplied from Central Stores.

No. 28.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1898.

RECEIPTS.	India.	England.	Exchange.	Capital.	Revenue.
INDIAN TELEGRAPHS. REVENUE.	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*
Imperial:					
Message Revenue . (*Account No. 28A*)	912,502	...	...	...	912,502
Rent of Wires and Instruments leased to Railways and Canals	148,352	...	...	...	148,352
Rent of Local and Private Lines . . .	17,820	...	...	...	17,820
Royalties from Telephone Companies . .	1,844	...	...	...	1,844
Recoveries from Guarantors	1,682	...	...	...	1,682
Miscellaneous Revenue	3,876	...	...	...	3,876
TOTAL INDIAN TELEGRAPHS, IMPERIAL .	1,086,076	...	...	...	1,086,076
INDO-EUROPEAN TELEGRAPHS. REVENUE.					
Imperial:					
Message Revenue . . (*Account No. 28B*)	216,204	—22,462	—12,649	...	181,093
Joint Purse Agreement—Net difference between receipts and payments and on account of Australasian Message Fund	...	—25,651	—14,445	...	—40,096
Miscellaneous Revenue	543	1,232	694	...	2,469
TOTAL INDO-EUROPEAN TELEGRAPHS .	216,747	—46,881	—26,400	...	143,466
Add—Payments in England taken in reduction of receipts	...	51,044	28,744	...	79,788
TOTAL .	216,747	4,163	2,344	...	223,254
TOTAL REVENUE, TELEGRAPH DEPARTMENT .	1,302,823	4,163	2,344	...	1,309,330
GRAND TOTAL .					1,309,330
CHARGES.					
INDIAN TELEGRAPHS.					
IMPERIAL:					
CAPITAL:					
Telegraph Lines (*Account No. 28C*)	218,364	...	...	218,364	...
Buildings „ „	37	...	...	37	...
Apparatus and Plant „ „	11,816	...	...	11,816	...
Stores and other Suspense Accounts „ „	—138,942	92,083	51,854	4,995	...
	91,275	92,083	51,854	235,212	...
DEDUCT:					
Receipts on Capital Account, &c. . . .	1,902	...	...	1,902	...
TOTAL CAPITAL .	89,373	92,083	51,854	233,310	...
REVENUE:					
General Charges	126,314	4,136	2,329	...	132,779
Maintenance of Lines	114,060	...	...	...	114,060
Working and Maintenance of Signal Offices .	370,570	...	...	...	370,570
Suspense Accounts	1,245	...	...	...	1,245
TOTAL REVENUE (*Account No. 28E*) .	612,189	4,136	2,329	...	618,654
TOTAL INDIAN TELEGRAPHS carried over .	701,562	96,219	54,183	233,310	618,654

No. 28.—Account of Charges of the Government Telegraph Department, for the Year ended 31st March 1898—*continued.*

	India.	England.	Exchange.	Capital.	Revenue.
	Rx.	*£*	*Rx.*	*Rx.*	*Rx.*
Brought forward .	701,562	96,219	54,183	233,310	618,654
INDO-EUROPEAN TELEGRAPHS:					
CAPITAL:					
Persian Gulf Section:					
Buildings . . (*Account No. 28 F*)	...	...	...	...	...
Stores and other Suspense Accounts . . . . . „ „	—8,529	4,044	2,278	—2,207	...
TOTAL PERSIAN GULF SECTION .	—8,529	4,044	2,278	—2,207	...
Persian Section:					
Buildings . . (*Account No. 28 F*)	1,177	...	...	1,177	...
Stores and Suspense Account „ „	—366	...	...	—366	...
TOTAL PERSIAN SECTION .	811	...	...	811	...
TOTAL CAPITAL .	—7,718	4,044	2,278	—1,396	...
REVENUE:					
Persian Gulf Section:					
General Charges (*Account No. 28 G*)	8,300	1,688	950	...	10,9
Cable Maintenance . „ „	18,573	...	...	...	18,57
Maintenance of Lines . „ „	4,009	...	...	...	4,00
Working and Maintenance of Signal Offices . „ „	18,072	...	...	...	18,07
Subsidies and Royalties . „ „	2,284	...	...	...	2,28
TOTAL PERSIAN GULF SECTION .	51,238	1,688	950	...	53,8
Persian Section:					
General Charges . (*Account No. 28 H*)	8,778	361	203	...	9,3
Maintenance of Lines . „ „	5,650	...	...	...	5,6
Working and Maintenance of Signal Offices . „ „	8,461	...	...	...	8,4
TOTAL PERSIAN SECTION .	22,889	361	203	...	23,4
TOTAL REVENUE .	74,127	2,049	1,153	...	77,3
TOTAL INDO-EUROPEAN TELEGRAPHS .	66,409	6,093	3,431	—1,396	77,3
ADD:—Payments in England taken in reduction of Receipts	...	51,044	28,744	...	79,788
TOTAL .	66,409	57,137	32,175	—1,396	157,117
RED SEA AND INDIA TELEGRAPH:					
Moiety of Annuity (terminating in 1908) payable to Shareholders of the late Red Sea and India Telegraph Company under Act 25 and 26, Vic., C. 39 . .	...	18,027	10,151	...	28,178
ZANZIBAR-MAURITIUS CABLE:					
Subsidy to the Eastern Telegraph Company	...	10,000	5,631	...	15,631
TOTAL CHARGES, TELEGRAPH DEPARTMENT .	767,971	181,383	102,140	231,914	819,580
GRAND TOTAL .	...	...	...	1,051,494	

No. 28A.—DETAILED ACCOUNT of the INDIAN TELEGRAPH MESSAGE REVENUE.

INDIAN TELEGRAPHS.	TOTAL.
Receipts:	*Rx.*
Sale of Telegraph Stamps	708,079
Postage Stamps on Messages	197,487
State-bearing Messages, etc.	221,088
From other Telegraph Administrations	44,225
TOTAL	1,170,879
Deduct:	
Payments to other Telegraph Administrations	*251,968*
Refunds of Over-charges and Delivery Charges	*6,40*
TOTAL DEDUCTION	*258,377*
NET MESSAGE REVENUE	912,502

No. 28B.—DETAILED ACCOUNT of the INDO-EUROPEAN TELEGRAPH MESSAGE REVENUE

INDO-EUROPEAN TELEGRAPH.	India.	England.	Exchange.	TOTAL.
	Rx.	*£*	*Rx.*	*Rx.*
Receipts from Indian Telegraph Department	210,736	...	...	210,736
Cash collections in Gulf Section	4,355	...	...	4,355
" Persian Section	1,113	2,931	1,650	5,694
TOTAL	216,204	2,931	1,650	220,785
Deduct:				
Payments to other Administrations	...	*25,393*	*14,299*	*39,692*
NET MESSAGE REVENUE	216,204	*—22,462*	*—12,649*	181,093

No. 28C.—STATEMENT showing CAPITAL COST of INDIAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to close of 1897-98.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
IMPERIAL:					
Telegraph Lines:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Departmental, Railway and Canal	207,544	...	207,544	4,551,661	4,759,205
Under Agreement	10,820	...	10,820	179,400	190,220
Gilgit Lines	...	...	...	14,285	14,285
Reconstruction of lines in Cashmere	...	...	...	1,283	1,283
Temporary Lines for military purposes	...	...	...	*—5,675*	*—5,675*
Total Telegraph Lines	218,364	...	218,364	4,740,954	4,959,318
Telegraph Buildings:					
Signal Offices	37	9,755	9,792	491,628	501,420
Quarters for Staff	...	...	...	1,324	1,324
Cable Houses and Tanks	...	...	...	4,018	4,018
Store Houses	...	639	639	39,657	40,296
Workshop Buildings	...	...	...	29,721	29,721
Buildings in Cashmere	...	...	...	1,060	1,060
Total Buildings	37	10,394	10,431	567,408	577,839
Apparatus and Plant:					
Equipment of Signal Offices	11,528	...	11,528	219,975	231,503
Miscellaneous	288	...	288	16,756	17,044
Total Apparatus and Plant	11,816	...	11,816	236,731	248,547
Stores	4,203	...	4,203	301,245	305,448
Other Suspense Accounts	792	...	792	339	1,131
Exchange on all Expenditure in England prior to 1887-88	...	...	...	240,944	240,944
	4,995	...	4,995	542,528	547,523
TOTAL	235,212	10,394	245,606	6,087,621	6,333,227
Deduct:					
Receipts on Capital Account, etc.	*1,902*	...	*1,902*	*37,684*	*39,586*
TOTAL CAPITAL IMPERIAL	233,310	10,394	243,704	6,049,937	6,293,641
PROVINCIAL:					
Telegraph Lines	...	...	...	5,237	5,237
" Buildings	...	...	...		
Apparatus and Plant	...	...	...		
TOTAL CAPITAL PROVINCIAL	...	...	...	5,237	5,237
TOTAL	233,310	10,394	243,704	6,055,174	6,298,878

No. 28D.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES, constructed during the Year 1897-98.

List of Lines constructed.	Outlay during the year.
DEPARTMENTAL LINES.	*Rx.*
Assam Division.	
Improving the line from Shillong to Sylhet	1,325
Bengal Division.	
Erecting a 300 lbs. Copper wire from Allahabad to Moghul Serai	1,845
Bombay Division.	
Erecting a 200 lbs. copper wire from Dadur to Ahmedabad	4,370
Re-constructing the old line from Bandra to Wangaon	1,591
Constructing the line from Khambalia to Dwarka	1,209
Burma Division.	
Constructing the line from Thayetchaung to Palan	5,326
Ditto from Palan to Mergui	2,431
Dacca Division.	
Re-constructing the line from Parbattipur to Mogulhat	1,230
Constructing a line with two 600 lbs. wires from Mogulhat to Dhubri	3,074
Laying three additional cables across the river Megna	1,312
Punjab Division.	
Constructing a second line from Badamibag to Wazirabad	4,157
Constructing the line from Sialkot to Jammu railway station	1,055
Rajputana Division.	
Constructing the line from Ratangarh to Sujangarh	1,053
Erecting a 200 lbs. H. D. C. wire from Agra Government office to East Bandikui crossing	1,516
Erecting a copper wire from Sabarmati south gate junction to Marwar railway station junction	3,415
Erecting a copper wire on existing line of posts from Marwar junction to Bandikui junction	3,349
Erecting an extra wire from Agra Government office to Delhi Government office	1,713
Sind and Baluchistan Division.	
Replacing the old 100 lbs. copper wire by 200 lbs. from Gungraro to Dabheji	1,055
Erecting an extra copper wire 300 lbs. from Karachi to Kotri	2,442
Re-constructing the line from Edwardesabad to Miranshah	1,950
TOTAL	45,418
Minor items, each costing less than Rx. 1,000	27,462
Add—Share of Establishment	(*a*)10,932
Ditto Store contingencies	1,679
TOTAL DEPARTMENTAL LINES	85,491
RAILWAY AND CANAL LINES.	
Bengal Division.	
Constructing telephone line on sections of the East Indian Railway	5,731
Bombay Division.	
Constructing the line from Munmar to Ranjani, H. G. V. Railway	3,464
Constructing the line for the H. G. V. Railway from Secunderabad to Indore	3,566
Burma Division.	
Purchasing 936 rails for the line from Mandalay to Kunlon	1,176
Dacca Division.	
Constructing the line from Sultanpur to Bogra	1,172
Ditto ditto Jamalpur to Jagarnathganj	1,028
Carried over	16,137

List of Lines constructed.	Outlay during the year.
	Rx.
Brought forward	16,137
RAILWAY AND CANAL LINES—*contd.*	
East Coast Division.	
Constructing the line along the Bengal-Nagpur Railway Extension from Cuttack to Kharagpur	8,590
Making permanent the line, and adding a second wire from Cuttack to Balasore	5,272
Making permanent the line, and adding a second wire from Kharagpur to Rajghat	2,368
Making permanent the line, and adding a second wire from Kharagpur to Kola	1,403
Constructing and completing the line from Kola to Howrah	2,12[illegible]
Constructing and adding a wire to the line from Rajghat to Balasore	1,1[illegible]
Re-constructing and adding a second wire to the line from Kharagpur to Sini	4,4[illegible]
Constructing a permanent line from Nellore to Tadepalli	8,6[illegible]
Madras Division.	
Erecting a second wire from Ennore to Gudur	1,33[illegible]
Nagpur Division.	
Constructing the line for the railway from Goona to Bara	4,3[illegible]
Oudh and Rohilkhand Division.	
Constructing the line for the Bengal and North-Western Railway from Man to Aourihar	1,37[illegible]
Constructing the line for the Bengal and North-Western Railway from Aourihar to Ghazipur	1,75[illegible]
Constructing the line from Ballia to Ravelganj South Bank Agra	2,[illegible]
Constructing the line with two wires for the Bengal and North-Western Railway from Munsee to Kosi	3,32[illegible]
Constructing the line with two wires for the Bengal and North-Western Railway from Chaksayad to Hajipur	1,95[illegible]
Erecting a second wire from Rae Bareli to Benares	1,41[illegible]
Punjab Division.	
Constructing the line for the Western Jumna Canal from Manuk to Delhi	1,70[illegible]
Erecting a 300 lbs. wire along the Southern Punjab Railway *viâ* Bhatinda, from Samasata to Delhi	4,13[illegible]
Constructing and altering lines for the Bari Doab Canal from Madhopur to Dilwalpur	3,41[illegible]
Constructing a line for the Ganges Canal from Roorki to Machwa (Aligarh)	5,42[illegible]
Rajputana Division.	
Constructing the line from Luni Junction to Balotra	3,74[illegible]
Sind and Baluchistan Division.	
Erecting the line along the Jumroo Canal from Mirpur Khas to Jumroo	1,600
TOTAL	87,674
Minor items, each costing less than Rx. 1,000	16,290
Add—Share of Establishment	(*a*)15,594
Ditto Store Contingencies	2,495
TOTAL RAILWAY AND CANAL LINES	122,053
TOTAL DEPARTMENTAL, RAILWAY AND CANAL LINES	207,544
LINES UNDER AGREEMENT.	
Dacca Division.	
Constructing the C. O. B. line from Bagerhat to Morrelganj	1,129
Madras Division.	
Constructing a branch C. O. line from Bodinaya Kanur C. O. to Manar P. O.	1,236
TOTAL	2,365
Minor items, each costing less than Rx. 1,000	6,853
Add—Share of Establishment	(*a*)1,383
Ditto Store Contingencies	219
TOTAL LINES UNDER AGREEMENT	10,820

(*a*) Share of Establishment, Departmental Lines . . Rx. 10,932
Ditto ditto Railway and Canal Lines . . „ 15,594
Ditto ditto Lines under Agreement . . „ 1,383

As in Note (*a*), page 59 . „ 27,909

No. 28E.—DETAILS of WORKING and MAINTENANCE of the INDIAN TELEGRAPH DEPARTMENT, for the Year ended 31st March 1898.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GAZETTED OFFICERS:				
Direction and Divisional Supervision	58,827	...	...	58,827
Account Office	3,114	...	...	3,114
Check Office and Traffic Office	1,298	...	...	1,298
Stores, Workshop and Electrician	4,583	...	...	4,583
OFFICE ESTABLISHMENTS:				
Direction	4,637	...	...	4,637
Divisional	5,508	3,196	26,732	35,436
Accounts	6,854	...	...	6,854
Message Check	6,546	...	...	6,546
Stores, Workshops and Electrician	3,799	...	...	3,799
SUBORDINATES:				
Sub-Assistant Superintendents	21,043	6,601	2,959	30,603
Foremen and Sub-Inspectors, &c.	2,039	7,382	...	9,421
Telegraph Masters and Signallers	2,162	869	188,849	191,880
Military Signallers	...	...	14,511	14,511
Line and Signal Office Establishments, &c.	...	19,088	1,199	20,287
Establishment, Temporary	2,127	134	4,705	6,966
Total Salaries	122,537	37,270	238,955	398,762
Furlough Allowances, &c., paid in England	6,465	...	...	6,465
Allowances for special localities, &c.	7,083	2,141	33,953	43,177
Travelling Allowances	11,662	6,133	8,808	26,603
Total Salaries and Establishments	147,747	45,544	281,716	475,007
Deduct—Charge to Capital:				
Portion charged to Works { Lines (a) 27,909				
{ Buildings 5	27,914	...	...	27,914
Do. do. other Departments	774	770	3,334	4,878
Workshop Outturn (b) 5,518	5,518	...	...	5,518
	34,206	770	3,334	38,310
NET CHARGE TO REVENUE	113,541	44,774	278,382	436,697
Payments to Postal Department for working Combined Offices	...	...	58,429	58,429
Apparatus and Plant	1,034	1,253	19,504	21,791
Repairs to Lines	...	66,756	...	66,756
Repairs to Buildings	...	144	...	144
Rent of Offices, &c.	800	655	2,661	4,116
Office Contingencies	1,326	478	10,543	12,347
Store Contingencies	921	...	...	921
Telegraph and Postage Stamps, etc.	...	...	1,051	1,051
Stationery and Printing	15,157	...	...	15,157
Suspense	1,245	...	...	1,245
	20,483	69,286	92,188	181,957
GRAND TOTAL	134,024	114,060	370,570	618,654
India *Rx.*	127,559	114,060	370,570	612,189
England £	4,136	...	...	4,136
Exchange *Rx.*	2,329	...	...	2,329

(a) *See* Note (a), page 58. (b) Charged to Stores, Capital—item Rx. 4,203 in Account No. 28C, page 57.

No. 28F.—STATEMENT showing CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1897-98.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
PERSIAN GULF SECTION:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Telegraph Lines	...	...	...	108,770	108,770
Telegraph Cables	...	...	...	715,673	715,673
Carried forward	...	...	...	824,443	824,443

No. 28F.—Statement showing Capital Cost of Indo-European Telegraph Lines defrayed from the Revenues of India to end of 1897-98—*continued.*

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	...	...	...	824,443	824,443
Telegraph Buildings:					
Signal Offices	...	...	...	58,030	58,030
Quarters for Staff	...	...	...	2,856	2,856
Cable Houses and Tanks	...	...	...	1,177	1,177
Store Houses	...	...	...	2,798	2,798
Total Buildings	...	...	...	64,861	64,861
Telegraph Cable Steamer "Patrick Stewart"	...	...	...	30,548	30,548
Subsidies and Political Charges	...	...	...	11,342	11,342
Apparatus and Plant—Miscellaneous	...	...	...	1,293	1,293
Stores	—3,143	...	—3,143	24,858	21,715
Other Suspense Accounts	936	...	936	231	1,167
Exchange on all Expenditure in England prior to 1887-88	...	...	...	5,412	5,412
	—2,207	...	—2,207	73,684	71,477
	—2,207	...	—2,207	962,988	960,781
Deduct— Receipts on Capital Account	...	...	...	*5,601*	*5,601*
TOTAL PERSIAN GULF SECTION	—2,207	...	—2,207	957,387	955,180
PERSIAN SECTION:					
Telegraph Lines	...	...	...	152,905	152,905
Telegraph Buildings:					
Signal Offices	...	...	...	4,520	4,520
Quarters for Staff	1,177	...	1,177	13,978	15,155
Total Buildings	1,177	...	1,177	18,498	19,675
Other Suspense Accounts	—366	...	—366	952	586
Subsidies and Political Charges	...	...	...	7,092	7,092
Exchange on all Expenditure in England prior to 1887-88	...	...	...	2,156	2,156
	811	...	811	181,603	182,414
Deduct— Receipts on Capital Account	...	...	...	*410*	*410*
TOTAL PERSIAN SECTION	811	...	811	181,193	182,004
TURKISH LINE	...	...	...	16,399	16,399
TOTAL CAPITAL EXPENDITURE	—1,396	...	—1,396	1,154,979	1,153,583

No. 28G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—GULF SECTION.

	General Charges.	Cable Maintenance.	Line Maintenance.	Signalling.	TOTAL.
GULF SECTION:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
London Office, including Constantinople Office	569	...	...	...	569
Gazetted Officers:					
Direction and Supervision	4,383	...	...	...	4,383
Engineering and Electrician	531	3,569	...	...	4,100
Message Check Office and Traffic Office	...	...	...	693	693
Office Establishments:					
Direction	731	...	...	...	731
Message Check	...	...	...	540	540
Accounts	848	...	...	...	848
Stores, Workshops and Electrician	67	...	...	156	223
Subordinates:					
Signallers, &c.	...	...	...	11,058	11,058
Workshop Foreman	...	...	...	703	703
Cable Establishment	...	1,669	...	...	1,669
Cable Steamer Establishment	...	1,753	...	...	1,753
Medical Establishment	470	...	...	...	470
Line and Signal Office Establishment	...	...	1,220	825	2,045
TOTAL	7,599	6,991	1,220	13,975	29,785
Temporary Establishment	...	253	...	166	419
Furlough Allowances, &c., paid in England	2,070	...	...	...	2,070
Travelling Allowances	462	161	...	353	976
Allowances for special localities	7	62	...	359	428
Total Salaries and Establishment	10,138	7,467	1,220	14,853	33,678
Payments to Postal Department for working combined offices	...	...	...	48	48
Stationery and Printing	558	...	...	...	558
Repairs of Lines, Offices and Cables, &c.	...	3,724	2,789	741	7,254
Expenses of the *Berne Bureau*	...	...	...	46	46
Rent of Offices	...	...	...	504	504
Coal and other Stores for Cable Steamer	...	5,233	...	...	5,233
Provision for Crew	...	2,133	...	...	2,133
Store-keeping	77	...	...	...	77
Office Contingencies, &c.	165	16	...	1,880	2,061
	800	11,106	2,789	3,219	17,914
TOTAL	10,938	18,573	4,009	18,072	51,592
Subsidies to Chiefs	2,284	...	...	...	2,284
GRAND TOTAL	13,222	18,573	4,009	18,072	53,876
India *Rx.*	10,584	18,573	4,009	18,072	51,238
England £	1,688	...	...	...	1,688
Exchange *Rx.*	950	...	...	...	950

No. 28H.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—PERSIAN SECTION.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
PERSIAN SECTION—	*Rx.*	*Rx.*	*Rx.*	*Rx.*
London Office	294	...	...	294
Salaries:				
Gazetted Officers:				
Direction and Supervision	4,911	...	...	4,911
Accounts	...	...	...	...
Medical Officers	1,610	...	...	1,610
Carried forward	6,521	...	...	6,521
	294	...	...	294

No. 28H.—Details of Working and Maintenance of the Indo-European Telegraphs—*continued*

	General Charges.	Line Maintenance.	Signalling.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	294	...	...	294
	6,521	...	...	6,521
PERSIAN SECTION—*contd.*				
Office Establishments:				
Direction	464	...	...	464
Accounts	424	...	...	424
Stores	41	...	...	41
Medical	29	...	...	29
Subordinates:				
Workshop Foreman	...	...	120	120
Inspectors	...	(*a*) 1,854	...	1,854
Signallers, &c.	...	...	6,366	6,366
Line and Signal Office Establishment	...	1,165	337	1,502
Total Salaries	7,479	3,019	6,823	17,321
Temporary Establishment	...	...	...	...
Furlough Allowances, &c, paid in England	270	...	...	270
Allowances for special localities, &c.	167	539	416	1,122
Travelling Allowances	567	824	167	1,558
Total Salaries and Establishment	8,777	4,382	7,406	20,565
Stationery and Printing	240	...	...	240
Repairs, &c., of Lines and Buildings	...	1,098	258	1,356
Office Contingencies	310	170	774	1,254
Store-keeping	15	...	...	15
Expenses of the *Berne Bureau*	...	...	23	23
	565	1,268	1,055	2,888
GRAND TOTAL	9,342	5,650	8,461	23,453
India Rx.	8,778	5,650	8,461	22,889
England £	361	...	...	361
Exchange Rx.	203	...	...	203

(*d*) Includes pay of the Officer in charge of Meshed line.

No. 29.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1898.

RECEIPTS.	Calcutta.	Bombay.	TOTAL.	
	Rx.	*Rx.*	*Rx.*	
Seignorage on Silver	...	48,673	48,673	
Assay fees	...	24	24	
Gain on Coinage Operations	17,814	66,892	84,706	
Gain on Copper Coinage	42,586	...	42,586	
Sale of old Stores and Materials	...	50	50	
Miscellaneous Receipts	5,174	831	6,005	
TOTAL, INDIA . Rx.	65,574	116,470	182,044	182,044
ENGLAND—				
Proceeds of sale of Indian Coins sent to this country for assay . . . . £				7
EXCHANGE ON RECEIPTS IN ENGLAND . . . . . Rx.				4
TOTAL RECEIPTS UNDER THE HEAD "MINT" . Rx.				182,055

CHARGES.	Calcutta.	Bombay.	TOTAL.	
	Rx.	*Rx.*	*Rx.*	
Establishment and Contingencies:				
Direction and Office	5,830	5,908	11,738	
Bullion Establishment	1,373	...	1,373	
Operative Establishment	11,447	8,343	19,790	
Assay Establishment	3,309	4,630	7,939	
Office Expenses	3,353	3,430	6,783	
	25,312	22,311	47,623	
Loss on Coinage:				
Loss of Weight in coining Silver	826	...	826	
Loss on melting Remittances	2,934	...	2,934	
Cost of Copper Alloy	7	...	7	
Value of Gold Silver and Copper used for Contingent purposes	287	15,576	15,863	
Difference between Mint and Bazar value of silver	1,425	...	1,425	
	5,479	15,576	21,055	
Purchase of Local Stores:				
Cost of Country Coal, Oil, etc.	6,666	4,929	11,595	
TOTAL, INDIA . Rx.	37,457	42,816	80,273	80,273
CHARGES IN ENGLAND—			£	
Cost of assay of Indian Coins			34	
Stores for India			5,266	5,300
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.				2,984
TOTAL CHARGES UNDER THE HEAD "MINT" Rx.				88,557

	Calcutta.	Madras. (a)	Bombay.	TOTAL.
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*:—	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Pensions and Gratuities to Mint Servants	1,010	125	1,939	3,074
Value of Stationery supplied	297	...	10	307
Value of Printing executed by Government Press	68	...	34	102
	1,375	125	1,983	3,483
Estimated Value of Mint Buildings on 31st March 1898	161,421	...	276,251	437,672

Note.—This does not include Absentee and Pension Allowances in England.

Statement showing Coinage at the Indian Mints, during the year.

	CALCUTTA.		BOMBAY.		TOTAL.	
	Number.	Value.	Number.	Value.	Number.	Value.
SILVER:		*Rx.*		*Rx.*		*Rx.*
Rupees { Bikaneer coin	...	...	110,651	11,065	110,651	11,065
Rupees { Bhopal coin	1,721,260	172,126	1,640,470	164,047	3,361,730	336,173
Rupees { Kashmir coin	...	...	1,392,342	139,234	1,392,342	139,234
Half Rupees	...	...	559,786	27,989	559,786	27,989
Quarter Rupees	5,884,424	147,110	2,892,832	72,321	8,777,256	219,431
Eighth Rupees	12,103,040	151,288	8,040,856	100,511	20,143,896	251,799
COPPER:						
Quarter-Annas	82,288,000	128,575	...	...	82,288,000	128,575
Half-Pice	8,483,515	6,628	...	...	8,483,515	6,628
Pie-Pieces	20,822,400	10,845	...	...	20,822,400	10,845
Strait Cents	18,040,000	40,590	...	...	18,040,000	40,590
	149,342,639	657,162	14,636,937	515,167	163,979,576	1,172,329

(a) Coinage operations in Madras Mint discontinued from 1st September 1869.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1897-98.

Section D.—Civil Departments.

Revenue *Rx.* 1,723,511. Expenditure *Rx.* 15,739,547.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
ral Administration	30A	Expenditure	66	...	...	1,990,902
„	30B	Details of Charges under Secretariats	67	409,249	...	...
„	30C	„ „ Tour Charges	67	34,642	...	...
„	30D	Net Receipts in the Paper Currency Department	68	242,875	...	...
and Justice	31A	Receipts	69	...	663,193	...
„	31B	Expenditure	70	...	...	4,255,894
„	31C	Details of Charges under High Courts, &c.	71	317,927	...	...
„	31D	„ „ Civil and Sessions Courts	71	1,352,677	...	...
„	31E	„ „ Criminal Courts	71	1,179,604	...	...
„	31F	„ „ Jails	72	980,610	...	...
„	31G	„ „ Convict Charges	72	137,487	...	...
ce	32A	Receipts	73	...	448,330	...
	32B	Expenditure	73	...	...	4,233,923
ne	33A	Receipts	74	...	200,724	...
„	33B	Expenditure	75	...	...	679,040
ducation	34A	Receipts	79	...	217,518	...
„	34B	Expenditure	79	...	...	1,581,072
Ecclesiastical	35	Expenditure	80	...	...	173,962
Medical	36A	Receipts	81	...	90,209	...
„	36B	Expenditure	81	...	...	1,355,417
Political	37	Expenditure	82	...	...	933,820
Scientific and other Minor Departments	38A	Receipts	84	...	103,537	...
„	38B	Expenditure	85	...	...	535,517
„	38C	Details of Survey Charges	86	157,609	...	...
		TOTAL	...		1,723,511	15,739,547

No. 30A.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salary of Governor General(*a*)	25,213	...	...	...	...	...	...	...	...	25,213	
Salaries of Governors(*a*)	...	...	...	...	...	...	...	12,133	12,133	24,266	
„ of Lieutenant-Governors(*a*)	...	...	8,088	...	10,860	9,727	9,610	...	...	38,285	
„ of Chief Commissioners(*a*)	...	5,036	1,319	5,036	...	...	...	...	...	11,391	
„ of Commissioner in Sindh including Salary, Establishments, etc.	...	...	...	...	...	...	...	...	12,518	12,518	
Staff and Household Charges	27,344	600	2,611	1,417	3,663	3,703	2,256	(*b*)13,585	(*b*)26,214	81,393	
Durbar Fund	17,800	...	...	...	...	...	...	...	...	17,800	
											210,866
Executive Council	38,127	...	...	...	...	...	...	13,021	12,648	63,796	
Legislative Council	28,302	...	651	...	2,611	507	...	1,675	...	33,746	
Military Secretary: Salaries, Establishment, etc.	55,903	...	...	...	...	...	...	...	...	55,903	
Public Works Secretary: Salaries, Establishment, etc.	31,879	...	...	...	...	...	...	...	...	31,879	
Secretaries: Salaries, Establishment, and Contingencies (as per Details in Account No. 30B)	142,383	17,285	26,778	12,074	59,116	35,553	25,533	36,474	54,053	409,249	
Tour Charges (as per Details in Account No. 30C)	15,165	1,652	763	503	3,647	6,310	5,758	498	346	34,642	
											629,215
Salaries, Establishment, and Contingencies of:											
Board of Revenue	257	...	...	...	28,431	25,804	...	19,036	...	73,528	
Financial Commissioner	201	...	10,852	...	...	...	15,235	...	...	26,288	
Inspector General of Stamps, Registration, and Excise	...	3,135	...	4,753	...	4,945	5,416	...	5,544	23,793	
Commissioners: Salaries, Establishments, etc.	872	21,153	41,444	5,394	60,167	51,598	35,090	...	24,329	240,047	
											363,656
Salaries, Establishment, and Contingencies of:											
Comptroller General, Accountants General and Comptrollers	39,880	9,933	27,082	5,420	37,510	23,947	17,273	25,394	27,641	214,080	
Accountant General, Public Works Department	23,505	...	...	...	...	...	...	...	...	23,505	
Paper Currency Department (*vide* Acct. No. 30D)	12,103	...	2,747	...	...	1,229	1,358	3,070	9,906	30,413	
Reserve Treasury	597	...	...	...	...	...	...	...	...	597	
Allowances to Presidency Banks	13,685	...	...	...	...	...	...	2,728	6,103	22,516	
											291,111
General Establishment of Local Funds (including Wards Establishment)	137	4,011	387	282	22,733	6,714	14,221	33,634	11,049	93,168	93,168
TOTAL CHARGES IN INDIA . Rx.	473,353	62,805	122,722	34,879	228,738	170,037	131,750	161,248	202,484		1,588,016
										£	
CHARGES IN ENGLAND:											
Salaries of the Secretary of State and Council for India and Establishment										128,825	
Auditor and Assistants under Act 21 and 22 Vict., C. 106, S. 52										6,139	
Store Department: Wages of artificers and labourers, etc.										21,779	
Bank of England and Bank of Ireland for management of Debt										49,085	
Law Charges										98	
Postage of Despatches to and from India										1,230	
Books and Newspapers supplied to India, not invoiced as Stores										478	
Telegrams to India										7,451	
Expenses of cataloguing the Records of the India Office										999	
Addition to India Office Building										7,343	
Passage to India of Officers appointed to the Financial Department										150	
Allowance of the Officer in charge of the Records of the Government of India while making researches among the Records at the India Office										118	
Office Contingencies										11,223	
										234,918	
Stores for India:											
Currency Notes, etc.										22,827	257,745
EXCHANGE ON CHARGES IN ENGLAND										.Rx.	145,141
										TOTAL GENERAL ADMINISTRATION CHARGES . Rx.	1,990,902

(*a*) Including Exchange Compensation Allowa... Rx. 9,000 ... adras and Bombay, respectively.

No. 30B.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS, AND CONTINGENCIES, for the Year ended 31st March 1898.

	Rx.	Rx.
INDIA, GENERAL.		
Secretariats:		
Financial Department	29,307	
Home Department	28,925	
Foreign Department	44,831	
Revenue and Agricultural Department	27,504	
Director General of Statistics	7,738	
Translator's Department	747	
Officer in charge of the Records of the Government of India	3,331	
CENTRAL PROVINCES.		142,383
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges—		
General Department	9,543	
Revenue Department	7,742	
BURMA.		17,285
Salaries, Establishment, and Contingent Charges:		
Public Department	22,752	
Translator's Department	4,026	
ASSAM.		26,778
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges		12,074
BENGAL.		
Secretaries to Government:		
Judicial and Political Departments	16,823	
Revenue and General Departments	14,477	
Financial and Municipal Departments	14,345	
Marine Department	1,303	
	46,948	
Allowance and Contingent Charges	(a)8,990	
Translator's Department	2,765	
Librarian's Department	413	
NORTH-WESTERN PROVINCES AND OUDH.		59,116
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		35,553
PUNJAB.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		25,533
MADRAS.		
Secretaries to Government:		
Public, etc., Departments	11,974	
Revenue Department	13,643	
Translator's Department	2,979	
Local and Municipal Department	6,229	
Other Establishments and Services	1,649	
BOMBAY.		36,474
Secretaries to Government:		
Political, Secret, Judicial, Educational, and Legislative Departments	18,671	
Revenue, Financial and General Departments	15,854	
Separate Department	1,769	
Translator's Department	3,959	
General, Educational, Marine, etc., Departments	13,328	
Secretariat Record Office	472	54,053
TOTAL CHARGES UNDER SECRETARIATS, ETC. Rx.		409,249

(a) Includes Allowances and Contingent Charges of the Judicial, Revenue, Financial, and Municipal and Marine Departments.

No. 30C.—DETAILED ACCOUNT of TOUR CHARGES for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Tour and Extra Allowances to Clerks and Servants	...	...	...	...	124	...	37	...	...	161
Travelling Allowances	1,714	997	656	344	19	732	227	263	147	5,099
Special Train	1,405	...	...	...	4	1,241	763	...	...	3,413
Posting Bullock Train and Railway Train hire	3,046	...	...	...	959	2,084	1,273	...	...	7,362
Purchase and Repair of Tents, and Camp Establishment and Furniture	3,392	440	71	20	691	328	1,101	235	...	6,278
Temporary Establishment	351	...	...	6	...	...	...	...	...	357
Miscellaneous	5,257	215	36	133	1,850	1,925	2,357	...	199	11,972
TOTAL TOUR CHARGES Rx.	15,165	1,652	763	503	3,647	6,310	5,758	498	340	34,642

No. 30D.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT for the Year ended 31st March 1898.

RECEIPTS.	*Rx.*	*Rx.*
Interest realised in the year on the Securities of the Govt. of India purchased under the authority of Sections 19 and 20, Act No. XX of 1882, as amended by Act XXI of 1896—*see* Account No. 24, page 46, Interest Receipts.	298,386	
Miscellaneous Receipts	1,303	
TOTAL RECEIPTS . Rx.		299,689

Note.—Amount of Securities held on the 31st March 1898 was as follows:—

	Amount.	Cost Price.
	R	*R*
3½ per cent.	8,15,95,000	8,00,00,000
3 „	2,04,86,500	1,99,99,946
TOTAL R	10,20,81,500	9,99,99,946

CHARGES.			
Charges in the Department—		*Rx.*	
Salaries and Establishment Charges		27,106	
Travelling Allowances		233	
Purchase of Stationery		11	
House, Lighting, Police, and Water Rates		112	
Service Telegrams		75	
Purchase of Service Stamps		389	
Cost of Chests, Bags, and Locks		236	
Dead Stock (Cost of Office Furniture, etc.)		81	
Freight on Note Forms paid in India		61	
Charges for Remittance		78	
Contingencies		2,031	
	As in Acct. No. 30A Rx.		30,413
Charges in other Departments—			
Salary		755	
Pensions and Gratuities		1,195	
Cost of Note Forms received from England, including freight		22,878	
Value of Stationery supplied		515	
Value of Printing executed by Government Press		755	
Repairs of Buildings and other Public Works Charges connected with the Department		303	
			26,401
TOTAL CHARGES . Rx.			56,814
NET PROFIT IN 1897-98 . Rx.			242,875

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Courts of Law:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sale-proceeds of Unclaimed and Escheated Property	1,457	1,732	2,488	620	3,570	3,293	1,250	3,176	2,468	20,054
Court Fees realized in Cash	80	1,858	39	133	5,151	11,754	640	2,052	886	22,593
General Fees, Fines, and Forfeitures	4,285	6,671	42,148	7,837	65,130	27,606	33,938	76,373	29,576	293,564
Pleadership Examination Fees	...	21	...	266	4,655	758	...	455	192	6,347
Miscellaneous Fees and Fines:										
Record Room Receipts	...	...	...	...	106	140	1,951	...	3,407	5,604
Other Receipts	...	106	37	103	41	7	2,798	322	90	3,504
Miscellaneous	14	142	185	228	1,690	190	608	431	1,759	5,247
TOTAL COURTS OF LAW	5,836	10,530	44,897	9,187	80,343	43,748	41,185	82,809	38,378	356,913
Jails:										
Sale-proceeds of Jail Manufactures	1,538	21,683	35,441	1,189	100,761	29,234	16,882	42,906	8,879	258,513
Convict Receipts at Port Blair	26,758	...	...	...	...	...	...	...	...	26,758
Hire of Convicts	219	5	224	2,779	40	2,012	349	1,481	3,365	10,474
Other Jail Receipts	1,231	12	2,051	24	1,856	2,068	731	587	1,975	10,535
TOTAL JAILS	29,746	21,700	37,716	3,992	102,657	33,314	17,962	44,974	14,219	306,280
TOTAL RECEIPTS UNDER LAW AND JUSTICE. Rx.	35,582	32,230	82,613	13,179	183,000	77,062	59,147	127,783	52,597	663,193

No. 31B.—ACCOUNT of CHARGES under LAW AND JUSTICE for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Courts of Law:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salaries, Establishments and Contingencies of:—										
High Courts (as per details in Account No. 31C)	...	...	...	...	115,783	44,411	...	57,558	65,653	283,405
Chief Court (as per details in Account No. 31C)	...	...	...	...	...	...	34,522	...	...	34,522
Judicial Commissioner	966	5,950	12,053	...	...	13,942	...	...	4,391	37,302
Recorder's Court	...	...	7,742	...	...	...	...	...	...	7,742
Law Officers	254	507	5,472	676	32,132	13,837	12,316	14,747	20,271	100,212
Administrator General	...	...	...	...	...	...	...	...	327	327
Civil and Sessions Courts (as per details in Account No. 31D)	8,328	11,385	14,172	20,995	482,769	250,996	122,710	246,262	195,060	1,352,677
Criminal Courts (as per details in Account No. 31E)	15,578	75,737	189,626	39,181	247,989	200,417	158,047	119,573	133,456	1,179,604
Coroner's Court	...	...	...	...	696	...	...	...	1,236	1,932
Presidency Magistrate's Court	...	...	...	...	6,252	...	...	5,198	8,379	19,829
Courts of Small Causes	410	3,403	4,150	...	16,488	6,611	3,622	9,405	24,041	68,130
Pleadership Examination Charges	...	...	...	21	1,335	756	...	385	30	2,527
Refunds	6,364	1,252	8,075	868	7,693	3,352	4,608	9,349	2,711	44,272
TOTAL COURTS OF LAW	31,900	98,234	241,290	61,741	911,137	534,322	335,825	462,477	455,555	3,133,481
Jails:										
Jails (as per details in Account No. 31F)	6,298	76,395	104,118	11,973	251,673	210,731	116,220	115,747	87,455	980,610
Convict Charges at Port Blair and Nicobars (as per details in Account No. 31G)	137,487	...	...	...	...	...	...	...	...	137,487
Convict Charges at Straits Settlements	416	...	...	...	...	...	...	...	...	416
Refunds	...	2	55	9	82	10	12	20	...	190
TOTAL JAILS	144,201	70,397	104,173	11,982	251,755	210,741	116,232	115,767	87,455	1,118,703
TOTAL CHARGES IN INDIA . Rx.	176,101	174,631	345,463	73,723	1,162,892	745,063	452,057	578,244	543,010	4,251,184

	£	
CHARGES IN ENGLAND:		
Deputation Allowance, etc., of the Government Advocate (Punjab), while on duty in England in connection with an Appeal to the Privy Council	592	
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, etc.	203	
	795	
Stores for India: for Port Blair	2,218	
TOTAL CHARGES IN ENGLAND . £		3,013
EXCHANGE ON CHARGES IN ENGLAND . Rx.		1,697
TOTAL CHARGES FOR LAW AND JUSTICE . Rx.		4,255,894

No. 31C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURT for the Year ended 31st March 1898.

	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salaries of Judges (*a*)	62,749	29,644	23,483	28,647	33,688	178,211
Appellate Branch: Salaries, Establishments and Contingencies	31,572	14,767	11,039	28,911	10,660	139,716
Original Branch: Salaries, Establishments and Contingencies	21,462	...	...		21,305	
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURT Rx.	115,783	44,411	34,522	57,558	65,653	317,927

No. 31D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Subordinate Judges and Munsiffs.(*a*)	4,203	9,723	9,255	7,453	231,977	130,368	70,964	105,166	88,742	657,851
Establishment	1,574	961	1,951	6,496	119,407	55,125	16,129	66,851	58,299	326,793
Ditto, Judicial Record	...	...	...	...	...	8,275	...	...	...	8,275
Service of Processes	2,229	...	483	5,003	83,191	46,000	24,144	61,445	34,749	257,244
Travelling Allowances	134	518	436	136	2,762	1,776	1,846	773	3,399	11,780
Diet of Witnesses	1	...	1,514	146	2,934	3,588	...	4,953	4,452	17,588
Service Postage	21	93	80	84	2,871	1,334	5,263	1,011	1,958	12,725
Other Contingent Charges	166	90	453	1,677	39,627	4,530	4,364	6,053	3,442	60,402
Payments to Officers of other Provinces.	...	...	...	...	...	...	...	...	19	19
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS. Rx.	8,328	11,385	14,172	20,995	482,769	250,996	122,710	246,262	195,060	1,352,677

No. 31E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Part (*b*) of Salaries of Magistrates and Deputy Commissioners.(*a*)	2,601	16,136	34,464	9,164	52,065	54,714	33,672	11,672	27,529	242,017
Part (*b*) of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, etc. (*a*)	2,842	19,438	57,246	14,521	93,754	73,411	39,146	44,340	57,586	402,284
Salaries of Cantonment, City, and Railway Magistrates, etc.(*a*)	3,729	1,037	2,776	...	2,368	13,786	10,521	1,315	8,597	44,129
Establishments	4,054	18,274	37,902	8,324	50,717	30,165	39,522	40,827	14,036	243,821
Travelling Allowances	501	2,998	11,387	1,756	11,753	8,773	6,130	7,975	12,620	63,893
House-rent and other Allowances	156	1,174	1,132	495	2,664	194	138	501	158	6,612
Diet and Road Money to Witnesses and accused persons.	85	3,320	18,819	224	4,252	8,292	10,479	4,967	7,371	57,809
Service of Processes	...	9,567	16,460	932	10,998	...	...	107	...	38,064
Service Postage	237	1,283	1,902	616	2,463	1,727	9,557	239	3,895	21,919
Other Contingent Charges	1,423	2,510	7,538	3,149	16,955	9,355	8,882	7,630	988	58,430
Payments to Officers of other Provinces.	...	...	...	...	...	...	...	...	676	676
Deduct—Recoveries	50	...	...	...	...	...	...	...	...	50
TOTAL CHARGES UNDER CRIMINAL COURTS. Rx.	15,578	75,737	189,626	39,181	247,989	200,417	158,047	119,573	133,456	1,179,604

(*a*) Including Exchange Compensation Allowance
(*b*) The remaining part is charged under "Land Revenue."

No. 31F.—DETAILED ACCOUNT of CHARGES under JAILS for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Inspection and General Superintendence	...	...	1,670	...	5,055	4,549	3,934	4,006	1,293	20,507
Presidency Jails	...	...	...	...	10,465	...	...	8,736	7,625	26,826
Central Jails	...	27,305	40,528	...	58,618	69,372	21,750	36,876	25,765	280,214
District Jails	4,824	22,393	27,999	9,378	72,434	102,429	59,862	20,458	27,581	347,358
Subsidiary Jails	771	1,926	7,163	1,720	14,320	10,922	7,850	12,500	5,988	63,1[illegible]
Convict Camps and Temporary Central Jails	...	...	...	...	...	...	8,535	...	7,641	16,17[illegible]
School of Industry	...	1,381	1,480	...	5,939	1,972	...	...	3,028	13,80[illegible]
Charges for Moving Prisoners	...	1,595	3,638	204	6,164	5,857	2,130	3,694	2,139	25,42[illegible]
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	19	1[illegible]
Jail Manufactures	703	21,795	21,640	671	78,678	15,630	12,159	29,477	6,376	187,12[illegible]
TOTAL CHARGES UNDER JAILS Rx.	6,298	76,395	104,118	11,973	251,673	210,731	116,220	115,747	87,455	980,610

No. 31G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBAR for the Year ended 31st March 1898.

INDIA, GENERAL.	*Rx.*
Salary and Establishment of the Superintendent, including Judicial Establishment	13,966
Police Establishment	14,229
Medical, Commissariat, and other Establishments	13,156
Ecclesiastical Establishment, Chaplain	790
Commissariat Supplies	53,957
Stores, Clothing, Tools, etc.	19,363
Passage and Subsistence Money to Convicts	12,034
Freight	9,564
Miscellaneous Services, Supplies, and Contingencies	428
TOTAL CONVICT CHARGES AT PORT BLAIR, ETC. Rx.	137,487

No. 32A.—ACCOUNT of RECEIPTS connected with POLICE for the Year ended 31st March 1898.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Police supplied to Railways	...	...	16,952	...	...	...	...	...	...	16,952
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	...	780	4,742	285	5,082	2,714	2,502	1,586	18,211	35 902
Contributions received for Police furnished to Municipal, Cantonment and Town Funds	...	115	13,588	54	1,002	6,672	59,938	44	6,484	87,897
Recoveries on account of Presidency Police	...	...	...	...	9,032	...	...	2,817	18,984	30,833
Recoveries on account of Village Police	...	...	...	495	31,227	...	1	...	...	31,723
Fees, Fines, and Forfeitures	1,585	19,587	16,776	11,240	54,439	31,237	11,691	35,786	30,378	212,719
Cash Receipts under the Arms Act	1	...	63	...	...	10	8	...	22	104
Contributions for Pensions	103	302	356	80	364	679	127	84	792	2,887
Miscellaneous	582	374	8,518	6,719	1,255	2,427	1,614	3,481	4,343	29,313
TOTAL POLICE RECEIPTS . Rx.	2,271	21,158	60,995	18,873	102,401	43,739	75,881	43,798	79,214	448,330

32B.—ACCOUNT of CHARGES connected with POLICE for the Year ended 31st March 1898.

CHARGES.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Presidency Police	...	...	...	...	78,589	...	...	27,137	36,144	141,870
Special Superintending Officers of the Police	...	4,593	12,558	...	15,927	16,245	14,330	16,921	9,077	89,651
District Executive Force:										
District Superintendents and Assistants(*a*)	2,500	16,362	51,176	7,892	47,951	48,011	35,777	33,212	25,678	268,559
Inspectors, Constables, etc. (*a*)	35,585	100,902	241,665	28,713	299,616	302,672	242,804	258,687	311,121	1,821,765
Office and other Establishments	545	113	5,998	1,022	18,045	488	757	...	25,011	51,979
Police Hospitals, Establishments and Charges	110	1,611	...	448	3,549	2,423	...	2,743	231	11,115
Clothing	2,220	4,500	14,588	1,642	15,298	24,956	9,260	18,126	14,077	104,667
Arms, Accoutrements, and Ordnance Stores	30	1,228	2,932	344	1,444	3,066	2,450	3,837	3,211	18,542
Rewards	103	434	4,303	174	2,187	3,636	1,381	598	378	13,194
Rents, Rates and Taxes	292	170	1,341	88	2,406	307	210	1,613	1,218	7,645
Service Postage and Telegrams	368	1,284	1,490	521	5,061	2,798	4,933	3,029	5,515	24,999
Travelling and Tour Charges	1,591	6,506	22,381	2,041	19,044	21,164	15,531	23,123	23,018	134,399
House-rent and other Allowances	622	1,378	12,002	225	20,676	14,685	7,067	26,328	2,518	85,501
Petty Construction and Repairs	322	4,008	6,627	4,703	16,482	...	...	7,739	4,050	43,931
Purchase, hire, etc., of boats	...		486	855	5,038	...	...	58	35	6,472
Compensation for dearness of provisions	1,302	9,078	1,000	3,037	27,375	7,408	4,941	...	20,528	74,669
Miscellaneous	1,727	1,829	6,990	817	7,585	5,343	4,065	6,620	5,380	40,356
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	235	235
Deduct—Contributions	*5,328*	...	...	...	...	...	*58,514*	...	*2,687*	*66,529*
TOTAL DISTRICT EXECUTIVE FORCE Rx.	41,989	149,403	372,979	52,522	491,757	436,957	270,662	385,713	439,517	2,641,499
Railway Police	4,469	2,498	...	233	12,926	14,552	18,680	6,871	9,271	69,500
Municipal and Cantonment Police	...	...	13,119	...	5,087	...	58,514	...	5,191	81,911
Village Police	...	...	3,517	209	34,967	271,096	...	696	97,613	408,098
Special Police	...	...	503,645	87,291	34,365	581	34,097	1,553	46,672	708,204
Cattle Pounds	277	6,992	503	3,224	2,526	12,503	3,629	26,448	11,307	67,409
Steam Boiler Inspection Establishment and Charges	...	...	1,020	...	2,797	...	...	781	3,787	8,385
Thuggee and Dacoity	13,983	...	...	...	...	5	...	...	...	13,988
Miscellaneous	...	...	39	...	...	50	562	...	...	651
Refunds	8	71	721	53	253	53	195	40	295	1,689
TOTAL CHARGES IN INDIA . Rx.	60,726	163,557	908,101	143,532	679,194	752,042	400,669	466,160	658,874	4,232,855
CHARGES IN ENGLAND:										
Charge to India of Assistant Superintendents on appointment, etc.									£	683
EXCHANGE ON CHARGES IN ENGLAND									Rx.	385
TOTAL POLICE CHARGES . Rx.										4,233,923

(*a*) Including Exchange Compensation Allowance.

No. 33A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1898.

RECEIPTS.	India, General.	Burma.	Assam.	Bengal.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Pilotage Receipts	...	...	...	103,389	629	104,018
Cost of Work executed for Port and Local Funds and for Private Individuals	8,960	...	...	...	...	8,960
Hire of Vessels	31,542	...	...	...	...	31,542
Sale-proceeds of Vessels and Stores:						
Sale-proceeds of condemned Vessels and Stores	4,021	247	1	337	...	4,606
Miscellaneous	...	...	...	...	...	...
Registration and other Fees:						
Fees realized at the Shipping Office	...	136	...	4,393	5,431	9,960
Examination Fees	...	103	...	306	...	409
Fees under Merchant Seamen's Act of 1854	...	...	...	...	...	...
Other Fees	...	...	...	18	...	18
Freight, Passage, and Tonnage	67	596	...	...	...	663
Miscellaneous:						
Deductions for Mess Money	...	...	...	1,209	...	1,209
Coast Light Dues	...	30,681	...	...	...	30,681
Survey Fees	...	...	...	3,407	...	3,407
Other Items	3,169	1,211	...	832	39	5,251
TOTAL MARINE RECEIPTS . Rx.	47,759	32,974	1	113,891	6,099	200,724

No. 33B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1898.

	Salaries and Establishments.	Contingencies.	Rx.
IMPERIAL CHARGES:—INDIA, GENERAL.			
GENERAL SUPERVISION AND ACCOUNTS.	Rx.	Rx.	
Naval Commander-in-Chief, India Station	1,048	...	1,048
Director and Deputy Director of the Royal Indian Marine	8,847	578	
Examiner of Marine Accounts	5,871	114	
	14,718	692	15,410
MARINE SURVEY ESTABLISHMENTS.			
Superintendent, Scientific and other Officers	6,705	312	
Office Establishment	682		
	7,387	312	7,699
MISCELLANEOUS SHORE ESTABLISHMENTS.			
Perim Light-house	337	634	
Miscellaneous	1,067	...	
	1,404	634	2,038
	Kidderpore.	Bombay.	
DOCKYARDS.			
Staff Officer's Department	1,613	1,782	
Constructor's Department	1,506	1,860	
Factory Branch	2,328	3,691	
Builder's Branch	1,024	1,169	
Store-Keeper's Department	2,492	3,805	
Cashier's Office	879	1,324	
Dockyard Dispensary	68	270	
Wages of Artificers and Labourers	20,785	32,383	
Miscellaneous	1,024	342	
	31,719	46,626	
Deduct—Charged to other Departments and Local Governments	*14,916*	*18,658*	
	16,803	27,968	44,771

Gross Tonnage.	I. H. P. Horse-Power.	SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.		
		Harbour and Sea-going Vessels.		
2,723	2,304	Troopship "Clive"	6,958	
2,246	1,077	Troopship "Canning"	5,731	
1,524	2,202	Troopship "Dalhousie"	5,235	
1,125	2,157	"Mayo"	4,756	
902	1,277	Despatch Vessel "Lawrence"	3,902	
602	1,669	"Elphinstone"	2,823	
960	2,028	"Minto"	4,075	
		Contingencies	452	33,932
		Carried forward . Rx.		33,932 / 70,966

No. 33B.—Account of Marine Charges for the Year ended 31st March 1898—*continued.*

Gross Tonnage.	I.H.P. Horse-Power.	IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*	Rx.	Rx.
		Brought forward		70,966
		SALARIES AND ALLOWANCES, ETC.—Brought forward		33,932
		Inland Steamers and Flats.		
117	190	Steamer "Comet"	1,917	
270	360	"Sladen," including Flats "C and D"	2,432	
172	316	"Bhamo"	1,703	
172	316	"Pagan"	1,689	
372	1,403	"Porpoise" with tender "Irrawaddy"	3,195	
		Contingencies	270	
				11,206
		Marine Survey.		
	650	Steam-cutter "Investigator"	2,856	
515	101	"Nancowry" (Marine Survey Boat Party)	522	
70		Contingencies	48	
				3,426
		Small Steamers and Launches.		
		Sub-Marine Mining Vessels, Bombay—		
	347	"Muzbee"	667	
93	30	"Tickler"		
15		" " " Calcutta—		
	221	"Panther"	596	
94	...	"Cobra"		
19		" " " Karachi—		
	25	"Sapper"	484	
15	138	"Miner"		
54		" " " Rangoon—		
	382	"Tamil"	782	
93	30	"Handy"		
15	...	" " " "Flat"		
...		Vessels in Ordinary, Calcutta—		
569	...	Hulk "Quangtung"	447	
400	...	Flat "Ganges"	103	
...	...	"Leopard and Koladyne"	300	
		Vessels employed on Military Services and Special Defences at—		
		Aden 378		
		Bombay 805		
		Calcutta 381		
		Karachi 590		
		Rangoon 397	2,551	
		Contingencies	83	
				6,013
		Viceroy's Yacht Establishment and Contingencies.		
		"Maud" and "Lytton"	757	
		Contingencies	2	
				759
		Yard Crafts.		
		Yard Craft, "Calcutta"	1,301	
		Ditto, "Bombay"	5,143	
		Contingencies	4	
				6,448
		General duty, leave allowances, etc.	1,270	
				1,270
		Indian Allowances.		
		Allowance to R. I. M. Officers serving on Floating Defences	1,537	
				1,537
		Shore Allowances.		
		Shore Allowances to R. I. M. Officers	523	523
		TOTAL SALARIES AND ALLOWANCES, ETC.		65,114
		VICTUALLING OF OFFICERS AND MEN AFLOAT.		
		Purchase of Provisions for European and Native Crews	18,148	
		Allowances in lieu of Provisions	3,277	
		Purchase of water for Royal Indian Marine Vessels	1,146	
				22,571
		PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS.		
		Timber and Spars	10,319	
		Metals and Metal Articles	5,407	
		Freight, Carriage, etc.	4,087	
		Coals and other Fuel	32,037	
		Hemp, Canvas, Rope, etc.	3,325	
		Paint Materials, Oils, Tar, Tallow, etc.	13,099	
			68,274	
		Deduct—Value of Supplies to, and of Stores used on works for, other Departments and Local Governments	*90,838*	
		Carried over Rx.		

No. 33B.—Account of Marine Charges for the Year ended 31st March 1898—*continued.*

IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*	*Rx.*	*Rx.*	*R*
Brought forward		136,087	
PURCHASE AND HIRE OF SHIPS AND VESSELS—			
Hire of Ships and Vessels		3,376	
MISCELLANEOUS.			
Piloting and towing, etc., Royal Indian Marine Ships	2,776		
Passage and Conveyance of Officers and Men	1,373		
Allowance to Marine Officers for passing in Oriental languages	49		
Repairs and Coal supplied to Her Majesty's Ships of War in the Indian Seas and to Royal Indian Marine Ships and Vessels at out-stations	13,433		
Medical Stores	112		
Freight on Europe Stores	5,624		
Miscellaneous	1,907	25,274	
TOTAL CHARGES, INDIA, GENERAL			164,737

CHARGES IN THE CIVIL DEPARTMENTS (*SEE DETAILS, NEXT PAGE*).

	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
ARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT	14,843	2,108	6,588	...	732	24,271	
TUALLING OF OFFICERS AND MEN FLOAT	...	335	1,830	...	...	2,165	
CHASE OF MARINE STORES AND OAL FOR THE BUILDING, REPAIRS, ND OUTFIT OF SHIPS AND VESSELS	17,227	2,198	7,881	...	217	27,523	
RCHASE AND HIRE OF SHIPS AND VESSELS	1,563	...	170	...	...	1,733	
LOTAGE, PILOT ESTABLISHMENTS, AND VESSELS	...	208	62,818	...	327	63,353	
ARINE ESTABLISHMENTS	5,056	...	8,757	800	1,998	16,611	
SCELLANEOUS SHORE ESTABLISHMENT	3,944	...	...	...	...	3,944	
BSIDIES TO STEAM-BOAT COMPANIES	9,833	2,000	2,750	...	...	14,583	
CELLANEOUS—							
THER MISCELLANEOUS CHARGES	1,573	1	3,977	...	201	5,752	
TE YACHT ESTABLISHMENTS	172	...	470	...	...	642	
HT-HOUSES AND LIGHT-SHIPS	19,302	...	...	...	...	19,302	
UNDS	43	...	103	...	...	146	
TAL CHARGES IN THE CIVIL EPARTMENTS IN INDIA	73,556	6,850	95,344	800	3,475	180,025	180,025
TOTAL CHARGES IN INDIA						Rx.	344,762

CHARGES IN ENGLAND:	£	£	
Contribution towards the expenses of Her Majesty's Ships employed in the Indian Seas, etc.	100,088		
Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels	59,600		
Cost of Nordenfelt Guns supplied to the Defence Vessels "Magdala" and "Abyssinia" and passage of officers of Defence vessels not covered by the subsidy	1,539		
Allowances of Marine Officers whilst under instruction	226		
Pay and Passage of Marine Officers, of Leadsman Apprentices in the Bengal Pilot Service, etc.	1,495	162,948	
Stores for India:			
For Bengal: Coal	357		
Miscellaneous Stores	11,607		
For Bombay: Coal	18,719		
Miscellaneous Stores	20,222		
		50,905	
TOTAL CHARGES IN ENGLAND		£	213,853
NGE ON CHARGES IN ENGLAND		Rx.	120,425
TOTAL MARINE CHARGES		Rx.	679,040

No. 33B.—Account of Marine Charges for the Year ended 31st March 1898—*continued.*

Net Tonnage.	Horse-Power.	DETAILS OF CHARGES IN THE CIVIL DEPARTMENTS.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
		SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
		Sea-going vessels in commission.						
		Sandoway Packet Service	55	...	...	...	...	55
		Pilot Vessels.						
		P. V. "Alice"	...	...	1,058	...	...	1,058
		" "Sarasvati"	...	...	1,143	...	...	1,143
		" "Fame"	...	...	1,527	...	...	1,527
		Inland Steamers and Flats.						
257	77	Steamer "Brahmakund"	...	1,612	...	...	...	1,612
		" "Guide"	...	...	2,596	...	...	2,596
47	...	Yacht Flat "Sonamukhi"	...	238	...	...	...	238
...	...	Steam Launch "Enchantress"	...	...	108	...	...	108
3	40	" " "Kestrel"	...	200	...	...	...	2
5	8	" " "Osprey"	...	58	...	...	...	
432	...	Flat "Mooltan"	...	...	...	...	732	7
435	60	Steamer "Jhelum"						
		Steam Launch Establishment and Contingencies	14,788	...	39	...	...	14,8
		Exchange Compensation Allowance	...	...	117	...	..	1
		TOTAL SALARIES, ETC. Rx.	14,843	2,108	6,588	...	732	24,2
		PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS.						
		Branch Master, Harbour Master, and Mate Pilots' Allowances	...	...	7,812	...	108	7,92
		Volunteers' and Leadsmen's Allowances	...	...	823	...	...	823
		Pilotage Allowance, Free List	...	208	42,269	...	...	52,571
		Pilotage Allowance, Licensed List			10,094	...	...	
		Pilot Vessels	...	...	...	...	138	138
		Surgeon at the Sandheads	...	...	275	...	...	275
		Mess, Passage, and Miscellaneous	...	...	1,545	...	81	1,626
		TOTAL PILOTAGE, ETC. Rx.	...	208	62,818	...	327	63,35
		MARINE ESTABLISHMENTS.						
		Port Officer's Department	4,965	...	3,336	...	...	8,30
		Agent for Government Consignments	...	...	...	393	...	39
		Shipping Office	...	...	2,448	...	1,996	4,44
		Marine Court	57	...	164	...	2	22
		Establishment and Miscellaneous	...	...	...	407	...	407
		Survey of Steam Vessels	34	...	2,809	...	...	2,843
		TOTAL MARINE ESTABLISHMENTS Rx.	5,056	...	8,757	800	1,998	16,611
		MISCELLANEOUS SHORE ESTABLISHMENT.						
		Salary	960	...	...	...	...	960
		Establishment and Contingencies	2,984	...	...	...	...	2,984
			3,944	...	...	...	...	3,944
		OTHER MISCELLANEOUS CHARGES.						
		Shipping Fees and Sundries	118	...	181	...	...	299
		Hire of Moorings for Sea-going and Inland Vessels	...	...	1,429	...	...	1,429
		Contribution to Port Funds	...	...	1,370	...	...	1,370
		Life Boat Establishment at Goalundo	...	...	63	...	...	63
		Harbour Master's Fees for Sea-going and Inland Vessels	5	...	144	...	...	149
		Life Boats at Alibag	...	...	...	...	194	194
		Miscellaneous	1,450	1	790	...	7	2,24
		TOTAL OTHER MISCELLANEOUS CHARGES Rx.	1,573	1	3,977	...	201	

No. 34A.—ACCOUNT of RECEIPTS under EDUCATION for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
FEES FROM SCHOOLS AND COLLEGES	1,409	1,745	1,720	4,258	58,408	24,579	12,075	36,855	37,476	178,525
CONTRIBUTIONS	192	1,475	...	...	2,894	3,087	780	458	588	9,474
INCOME FROM ENDOWMENTS	...	...	...	...	250	87	...	111	...	448
MISCELLANEOUS:										
Sale-proceeds of Books	47	8	...	3	9	1,972	144	819	12,158	15,160
Examination Fees	269	431	15	55	2,273	3,047	...	938	...	7,028
Other Receipts	...	322	84	84	1,432	993	54	1,988	1,926	6,883
TOTAL RECEIPTS . . Rx.	1,917	3,981	1,819	4,400	65,266	33,765	13,053	41,169	52,148	217,518

No. 34B.—ACCOUNT of CHARGES under EDUCATION for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
DIRECTION:										
Salary (*a*)	...	1,966	1,966	1,624	2,687	2,621	2,621	3,431	2,744	19,660
Establishment and Contingencies	...	1,071	1,704	1,244	4,041	1,764	2,419	2,667	1,431	16,341
INSPECTION:	(*a*)	(*a*)	(*a*)		(*a*)	(*a*)	(*a*)	(*a*)	(*a*)	
Salary	425	5,085	9,875	2,325	37,107	14,904	12,025	17,100	14,842	113,688
Establishment and Contingencies	452	3,114	4,203	2,065	27,747	10,710	5,091	21,826	9,360	84,568
UNIVERSITY	...	...	...	...	...	...	3,030	...	...	3,030
GOVT. COLLEGES—General	4,015	2,290	...	...	51,269	14,735	5,488	21,599	16,617	116,013
GOVT. COLLEGES—Professional	...	...	...	...	17,549	12,652	...	19,207	10,427	59,835
GOVT. SCHOOLS—GENERAL:										
Secondary	2,561	8,012	2,116	8,089	63,164	46,332	15,987	23,109	34,832	204,202
Primary	1,935	14,867	...	287	3,837	58,358	34,983	61,874	140,205	316,346
Contribution to Schools	...	2,898	3,720	...	...	...	10,224	417	26,584	43,843
GOVT. SCHOOLS—SPECIAL:										
Training Schools	283	3,923	1,966	1,751	8,520	5,178	6,577	15,840	9,085	53,123
Technical Schools	...	869	4,322	221	10,494	675	2,608	8,142	6,661	33,992
Other Schools	...	...	...	...	1,810	...	...	4,293	...	6,103
GRANTS-IN-AID:										
Grants-in-aid	7,365	6,898	17,138	19,895	118,373	2,459	29,405	41,450	17,321	260,304
Payments by Results	...	9,008	18,742	223	19,399	37,215	...	37,043	28,373	150,003
SCHOLARSHIPS	447	2,572	2,654	2,526	22,813	5,387	8,546	3,813	8,098	56,856
MISCELLANEOUS:										
Government Book Depôt	...	46	...	...	...	2,193	...	855	9,562	12,656
Grants for Encouragement of Literature	240	7	50	...	1,727	...	42	25	1,216	3,307
Miscellaneous	803	630	(*b*) 10,515	849	6,092	2,648	1,336	1,576	...	24,449
REFUNDS	1	13	...	3	63	143	5	39	77	344
TOTAL CHARGES IN INDIA . Rx.	18,527	63,269	78,971	41,102	396,692	217,974	140,387	284,306	337,435	1,578,663

	£		
CHARGES IN ENGLAND:			
Passage to India of Educational Officers on appointment, etc.	276		
Scholarships to enable Natives of India to pursue their education in England	1,212		
Expenses of an Officer while visiting laboratories, etc.	53		
		1,541	
EXCHANGE ON CHARGES IN ENGLAND	Rx.	868	
TOTAL CHARGES UNDER EDUCATION . Rx.			1,581,072

(*a*) Including Exchange Compensation Allowance.
(*b*) Including Rx. 8,800 paid to the Educational Syndicate on account of Grants for encouragement of Literature.

No. 35.—ACCOUNT of CHARGES of the ECCLESIASTICAL DEPARTMENT for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Church of England:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Stipend of the Bishop (*a*)	2,811	...	225	...	...	...	...	2,016	1,467	6,519
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service). (*a*)	8,250	3,023	7,222	1,260	12,706	18,396	18,180	27,295	20,494	116,826
Establishments	500	202	372	36	860	731	727	1,316	1,203	5,947
Other Charges	1,369	515	1,419	188	1,617	2,638	2,154	3,240	3,243	16,383
Church of Scotland: (*b*)										
Pay of Chaplains and Registrars, including allowance (*a*)	240	...	655	...	1,331	1,129	1,479	2,293	3,081	10,208
Establishments	41	...	22	...	222	41	13	137	121	597
Other Charges	207	4	43	...	28	122	48	339	502	1,293
Church of Rome:										
Allowances to Bishops and Priests, etc.(*b*)	60	...	401	...	666	342	200	600	1,654	3,923
Other Charges	...	...	...	...	17	...	180	...	40	237
OTHER CHURCHES:										
Allowances to other Clergymen	534	78	275	...	302	1,481	1,522	463	823	5,478
Other Charges	126	...	...	...	22	200	440	12	...	800
Charges for Cemeteries	369	254	570	101	703	781	656	968	940	5,342
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	26	26
TOTAL CHARGES IN INDIA (*b*) Rx.	14,507	4,076	11,204	1,585	18,474	25,861	25,599	38,679	33,594	173,579
CHARGES IN ENGLAND:										
Passage to India of Chaplains on appointment									£	245
EXCHANGE ON CHARGES IN ENGLAND									Rx.	138
TOTAL ECCLESIASTICAL CHARGES (*b*)									Rx.	173,962

(*a*) Includes Exchange Compensation Allowance.
(*b*) Exclusive of payments to Roman Catholic Priests and [illegible] included in Account No. 63B, page 186.

No. 36A.—ACCOUNT of RECEIPT[illegible] March 1898.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Medical College and School Fees	...	...	...	...	4,925	...	694	1,556	3,305	10,480
Hospital Receipts	...	...	232	...	7,980	75	492	2,196	6,309	17,284
Lunatic Asylum Receipts	...	726	1,697	101	2,504	3,112	146	1,841	1,633	11,760
Sale of Medical Stores	...	4	...	383	6	18	68	353	182	1,014
Income from Endowments	...	...	...	...	26	311	...	91	...	428
Contributions	898	157	145	...	7,679	14,556	3,984	10,226	3,294	40,939
Miscellaneous	42	36	483	3	618	1,583	263	1,828	913	5,769
TOTAL RECEIPTS IN INDIA Rx.	940	923	2,557	487	23,738	19,655	5,647	18,091	15,636	87,674

RECEIPTS IN ENGLAND:		
Pay, pensions, etc., of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, appropriated to their maintenance	£	1,622
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	913
TOTAL MEDICAL RECEIPTS	Rx.	90,209

No. 36B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT for the Year ended 31st March 1898.

CHARGES.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Medical Establishment	11,292	21,745	28,621	14,154	65,658	45,089	30,066	48,676	33,530	298,831
Hospitals and Dispensaries	6,675	12,796	12,410	17,023	70,849	47,461	34,312	109,540	75,298	386,364
Sanitation and Vaccination	7,058	2,806	5,342	3,311	20,618	17,336	13,063	85,821	40,574	195,929
Grants for Medical purposes—										
Charges on account of Bubonic Plague	6,057	5,788	...	...	30,663	23,775	13,316	6,351	205,219	291,169
Other Charges	...	792	1,218	953	898	1,329	...	100	46	5,336
Medical Schools and Colleges	...	...	191	...	29,880	3,247	12,880	20,089	16,815	83,102
Lunatic Asylum	511	2,184	4,441	1,223	11,641	10,135	4,094	8,677	13,147	56,053
Special Hospital	...	...	...	...	1,468	...	...	...	...	1,468
Chemical Examiner's Department	...	...	374	...	2,771	2,314	200	2,194	2,388	10,241
Refunds	...	22	44	...	183	12	2	150	46	459
CHARGES IN INDIA Rx.	31,593	46,133	52,641	36,664	234,629	150,698	107,933	281,598	387,063	1,328,952

CHARGES IN ENGLAND:		
Cost of maintenance of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum	£	5,684
Pay, passage, etc., of Medical Officers and Lady Nurses in connection with the Plague		11,247
		16,931
EXCHANGE ON CHARGES IN ENGLAND	Rx.	9,534
TOTAL MEDICAL CHARGES	Rx.	1,355,417

No. 37.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other FOREIGN SERVICES for the Year ended 31st March 1898.

IN INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
POLITICAL AGENTS:										
Residents and Political Agents, etc., at Native and Foreign Courts: Salaries (*a*)	109,916	2,226	14,767	6,218	1,200	2,463	32,812	6,120	45,280	221,002
Establishments and Contingent Charges	81,012	879	13,886	8,950	785	525	20,552	2,376	35,982	164,947
Less—Contribution for Salaries, Establishments, etc.	...	...	...	...	...	...	...	...	—*23,666*	—*23,666*
CHARGES ON NORTH-WEST FRONTIER:										
Establishments and Contingent Charges on account of Khyber Tribes	...	...	...	...	...	...	475	...	...	475
Allowance to Khyber Tribes	...	...	...	...	...	...	5,128	...	...	5,128
Perso-Afghan Frontier, Khorassan	12,887	...	...	...	...	...	...	...	...	12,887
Charges for Khyber Rifles and Kohat Levies	...	...	...	...	...	...	10,073	...	...	10,073
Payments for guarding Hill Passes	...	...	...	...	...	...	20,422	...	...	20,422
Chitral Frontier Charges	...	...	...	...	...	...	15,804	...	...	15,804
Beluchistan Charges:										
Frontier Levies and Maintenance of Communication	53,210	...	...	...	...	...	...	...	...	53,210
Zhob Levy Charges	24,144	...	...	...	...	...	...	...	...	24,144
POLITICAL SUBSIDIES:										
Political Subsidies	143,000	...	...	...	...	...	3,100	...	...	146,100
Muskat Subsidy	7,250	...	...	...	...	...	...	...	...	7,250
ENTERTAINMENT OF ENVOYS AND CHIEFS	2,904	...	79	140	138	...	5,903	...	1,773	10,937
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, ETC.	2,761	8	1,650	192	1,623	...	2,195	77	3,386	11,892
REFUGEES AND STATE PRISONERS:										
Yakub Khan, ex-Amir of Afghanistan	...	...	...	...	...	6,404	...	...	...	6,404
Ayub Khan	...	...	...	...	...	...	27,163	...	...	27,163
Kabul Refugees and State Prisoners	985	...	...	...	...	4,312	15,509	...	12,341	33,147
Chitral Prisoners	...	...	...	...	...	...	...	956	...	956
Theebaw, ex-King of Burma	...	...	...	...	...	...	...	...	10,404	10,404
Burmese Refugees and State Prisoners	2,350	...	...	...	...	240	...	...	...	2,590
Other Refugees and State Prisoners								259		2,593

SPECIAL POLITICAL EXPENDITURE—										
Afghan Baluchistan Boundary Commission	291	...	...	...	...	...	...	...	...	291
Mekong Commission	...	...	—1,033	...	...	...	...	...	...	—1,033
Mohmand Commission	...	...	...	...	...	...	879	...	...	879
Surgeon-Major Creag's deputation to Seistan	3,786	...	...	...	...	...	...	...	...	3,786
Chinese Frontier Delimitation	...	...	8,371	...	...	...	...	...	...	8,371
Abyssinia Mission	...	...	...	...	...	...	...	...	2,669	2,669
Kurram Mission	...	...	...	...	...	...	23,989	...	...	23,989
Chitral Expedition	...	...	...	...	...	...	106	...	...	106
Tirah Expedition	...	...	...	...	...	...	7,699	...	...	7,699
Mahmand Expedition	...	...	...	...	...	...	768	...	...	768
Tochi Expedition	...	...	...	...	...	...	6,521	...	...	6,521
Buner Expedition	...	...	...	...	...	...	150	...	...	150
Malakand Field Force	...	...	...	...	...	...	2,464	...	...	2,464
Other Charges	...	...	1	...	...	...	175	...	...	176
CHARGES FOR ORGANISING IMPERIAL SERVICE TROOPS	19,400	...	...	...	...	...	...	...	...	19,400
EXPENDITURE AGAINST THE REVENUE OF BERBERA AND BULHAR	...	...	...	...	...	...	...	...	11,119	11,119
EXPENDITURE AGAINST THE REVENUE OF ZAILA	...	...	...	...	...	...	...	...	4,167	4,167
MISCELLANEOUS—										
Annual Treaty Allowance to Persian Government for Mekran Telegraphic Line	870	...	...	...	...	...	...	...	...	870
Allowance to Mohmand Tribes	...	...	...	...	...	...	1,395	...	...	1,395
Amount placed at the disposal of the Viceroy and Political Officers for Secret Service	1,000	...	...	...	...	...	167	...	...	1,167
Contribution for expenses of Vice-Consulate, Chiengmai	1,502	...	...	...	...	...	...	...	...	1,502
Demarcation of Boundary and Trans-Frontier Surveys	65	...	73	107	52	76	17	408	261	1,059
Mhairwara Battalion	17,209	...	...	...	...	...	...	...	...	17,209
Purchase and Repair of Insignia of the Order of Indian Empire	589	...	...	...	...	...	...	...	...	589
Rajcoomar College, Bundelkhund	207	...	...	...	...	...	...	...	...	207
Rewards to Native Chiefs for Political Services	20	...	123	...	...	...	945	...	...	1,088
Rewards for Intelligence and Assistance	...	...	246	...	...	...	761	...	...	1,007
Rents, Rates, and Taxes	...	...	1,160	...	...	...	...	...	...	1,160
Sundry Charges	10	158	696	103	563	178	11,395	...	21	13,124
TOTAL CHARGES IN INDIA . Rx.	485,368	3,271	40,229	15,710	5,901	14,781	216,567	10,196	103,737	895,760

	£		
CHARGES IN ENGLAND—			
Mission to the Court of Persia	7,000		
Her Majesty's Establishments in China	12,500		
Sum placed at the disposal of the Secretary of State for India for Secret Service	2,000		
Subsidy to the Euphrates and Tigris Steam Navigation Company in aid of the Steamship Service on the Karun River	1,000		
Contribution towards the expenses of the Jeddah Consulate	426		
Moiety of Expenditure in England in connection with the Mission to Abyssinia	161		
Expenses of an officer employed in connection with the Perso-Beluch Boundary Commission	424		
Moiety of cost of entertaining Persian Envoys on the occasion of Her Majesty's Diamond Jubilee; and cost of seats to enable Natives of India to view the procession	689		
	24,200		
Stores for India: Presentation Articles	149		
	£	24,349	
EXCHANGE ON CHARGES IN ENGLAND	Rx.	13,711	
TOTAL CHARGES OF POLITICAL AGENCIES, ETC.	Rx.	933,820	

(a) Includes Exchange Compensation Allowance.

No. 38A.—ACCOUNT of RECEIPTS under SCIENTIFIC and other MINOR DEPARTMENTS for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts on account of Experimental Cultivation, Cotton, Silk, Tea and Cotton-gin Factories	...	428	468	...	180	1,667	1,152	...	1,091	4,986
Botanical and other Public Garden Receipts	73	1,054	...	...	502	4,329	5,306	360	296	11,920
Cinchona Plantation Receipts	...	...	...	...	17,837	...	...	9,848	...	27,685
Receipts on account of Public Exhibitions and Fairs	41	171	...	...	434	5,029	6,001	2	136	11,814
Veterinary and Stallion Receipts	401	44	36	...	557	424	492	38	1,684	3,676
Fees, etc., levied under Inland Labour Transport Act of 1882	...	303	...	10,705	2,322	4	...	16	...	13,350
Examination Fees	74	...	86	...	386	8	54	11,699	1,316	13,623
Emigration Fees	...	...	...	...	2,608	...	...	825	...	3,433
Sale of Stores and Materials	9,953	...	...	...	...	...	...	...	...	9,953
Miscellaneous	547	17	16	...	...	78	1,128	58	779	2,623
TOTAL RECEIPTS IN INDIA . Rx.	11,089	2,017	606	10,705	24,826	11,539	14,133	22,846	5,302	103,063

RECEIPTS IN ENGLAND:

Sale proceeds of books, maps, etc.	£	303
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	171
TOTAL RECEIPTS UNDER SCIENTIFIC, ETC., DEPARTMENTS	Rx.	103,537

No. 38B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Scientific.										
SURVEY OF INDIA (as per details in account No. 38C., page 86)	157,609	...	...	...	...	...	...	...	...	157,609
Botanical Survey	2,150	...	50	50	...	...	...	...	...	2,250
GEOLOGICAL SURVEY: Rx.										
Superintending Officers (*a*) 12,976										
Establishment 2,044	19,686	...	...	...	...	...	...	...	...	19,686
General Charges (including Library, Museum, etc.) 4,666										
Exploration of Petroleum, Coal, and Minerals	...	...	300	...	...	...	...	306	...	606
Meteorological Department	33,668	...	...	...	...	...	...	...	...	33,668
Archæological Department	3,334	...	326	...	...	...	...	2,649	...	6,309
Preservation and Translation of Ancient Manuscripts	...	...	...	85	640	165	...	...	300	1,190
...orter on Economic Products	2,787	...	...	...	...	...	...	...	...	2,787
...eums	7,012	168	245	...	1,906	1,125	366	3,014	916	14,752
...rial Institute	...	4	6	15	25	8	5	...	...	63
...rvatories	...	...	...	...	...	...	...	3,486	1,581	5,067
...ations to Scientific Societies	333	...	...	100	1,650	...	...	...	480	2,563
...ial Astronomical Observation	...	...	...	...	...	...	...	...	422	422
Agricultural.										
...rimental Cultivation	2,089	860	621	232	1,021	3,108	1,345	109	4,116	13,501
...hona Plantations	...	...	...	...	15,613	110	55	9,711	...	25,489	
...c Exhibitions and Fairs	48	127	126	111	3,614	3,607	2,419	141	1,348	11,541
...inary and Stallion Charges	50,855	2,019	8,749	98	4,739	4,510	15,255	3,216	14,970	104,411
...cal and other Public Gardens	154	2,937	340	...	11,992	9,675	9,237	3,016	1,366	38,717
Labour and Emigration.										
...ation	950	...	...	...	2,206	156	...	1,183	196	4,691
...Labour Transport	...	11	...	3,888	1,981	7	...	60	...	5,947
...ector of Factories	...	171	392	72	2,382	446	633	601	2,575	7,272
Statistics.										
...sus	...	...	...	...	123	...	...	...	...	123
...istration of Railway Traffic	...	111	...	36	1,071	...	240	...	1,724	3,182
...istration of River-borne Traffic	...	...	...	381	1,825	...	...	...	...	2,206
...incial Statistics	175	1,046	1,912	93	228	...	904	4,661	542	9,561
...etteer and Statistical Memoirs	—14	...	1,498	...	...	...	5	...	8	1,497
Miscellaneous.										
...inations	4,456	...	99	...	521	...	143	11,236	144	16,599
...ector of Explosives	...	...	36	...	238	...	...	78	213	565
...ellaneous	...	94	3	...	350	354	556	...	897	2,254
...inds	1	...	11	...	65	...	5	92	4	178
TOTAL CHARGES IN INDIA Rx.	285,293	7,548	14,714	5,161	52,190	23,271	31,168	43,559	31,802	494,706
					Rx. 419,345(*b*)					
CHARGES IN ENGLAND: Stores for India £ 10,295(*c*)								...	807	11,102
Other Charges.										
Objects of a literary, scientific or antiquarian character									2,099	
Expenses attending the preparation of the "Fauna Indica"									577	
Purchase of stallions									7,865	
Contingent expenses of the India Museum Collection at Kew									401	
Preparation of Tide Tables for Indian Ports									926	
Expenses incurred in connection with the Indian Section of the Imperial Institute									1,900	
Expenses attending the reproduction of the Ajanta Cave Paintings									494	
Remuneration to Officers and others specially employed, and miscellaneous expenditure									745	15,007
TOTAL CHARGES IN ENGLAND £										26,109
EXCHANGE ON CHARGES IN ENGLAND Rx.										14,702
TOTAL CHARGES UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS										535,517

(*a*) Including Exchange Compensation Allowance.
(*b*) Total Charges in India for the Bengal Presidency.
(*c*) The Stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

No. 38C.—Detailed Account of Charges under Survey of India.

		Rx.
India, General.		
Scientific.		
Survey of India:		
Controlling and Administrative Staff		14,805
Head-Quarters Offices:		
Office Establishment and Drawing Branch		15,0
Lithographic Establishment		4,5
Photographic Establishment		2,0
Engraving Establishment		6,3
Cadastral Maps (besides English Charges for Stores)		3,3
Extra-Departmental Mapping		
Trigonometrical Office Establishment		7
Simla Drawing Office Establishment		2
Miscellaneous Contingent Charges		8,3
Mathematical Instrument Factory (including cost of Instruments purchased in India)		7,57
Survey Parties:		
Charges of Working Parties		185,9
Miscellaneous Charges		4,6
	Rx.	264,19
Deduct—Transferred to Land Revenue, Revenue Survey, Account No. 13B, page 28	*63,212*	
„ „ to Forest Account, Account No. 21, page 41	*21,117*	
„ „ to Political, Account No. 37, page 83, Chinese Frontier Delimitation	*3,261*	
„ „ for cost of Instruments and Maps supplied to other Public Departments	*18,985*	
„ Charged to Advances for Survey expenses recoverable from private parties	*6*	
		106,581
TOTAL CHARGES UNDER SURVEY OF INDIA	Rx.	157,609

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1897-98.

Section E.—Miscellaneous.

Revenue Rx. 940,994. Expenditure Rx. 5,716,826.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
orial and Poli- Pensions.	39	Expenditure	88	...	...	442,458
Furlough	40	Expenditure	96	...	...	294,067
rannuation	41A	Receipts	97	...	343,285	...
„	41B	Expenditure	98	...	...	4,021,249
tionery and Printing.	42A	Receipts	99	...	80,003	...
„	42B	Expenditure	99	...	...	724,093
„	42C	Details of Charges under Printing Estabts.	100	277,436	...	...
hange	43	Receipts	101	...	43,970	...
cellaneous	44A	Receipts	102	...	473,736	...
„	44B	Expenditure	103	...	...	234,959
		TOTAL			940,994	5,716,826

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1898.

		Rx.	Rx.
INDIA, GENERAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
BANDA FAMILY.			
Exceeding ₹5,000 per annum	600		
Not exceeding ₹5,000 per annum	660		
		1,260	
BANPUR FAMILY.			
Exceeding ₹5,000 per annum:			
Nirbhoy Sing, grandson of Banpur Chief (Nowgong, Bundelkhand)	8		
Not exceeding ₹5,000 per annum	415		
		423	
JEITPUR FAMILY.			
Dependants of Maharajah Anupgir.			
Not exceeding ₹5,000 per annum		695	
KHARUN CHIEFS.			
Exceeding ₹5,000 per annum:			
Sirdar Nauraz Khan, son and successor of Sirdar Ayad Khan (Quetta)		550	
MYSORE FAMILY.			
Not exceeding ₹5,000 per annum		15	
OUDH FAMILY.			
Not exceeding ₹5,000 per annum		60	
BURMA FAMILY.			
Not exceeding ₹5,000 per annum	9	9	
AFGHAN REFUGEE.			
Exceeding ₹5,000 per annum:			
Naib Noor Mahomed Khan		600	
OTHER PENSIONS.			
Not exceeding ₹5,000 per annum:			
Bhonsla Family	14		
Bolia Family	460		
Jhansi Family	240		
Family of the late Pindara Chiefs	113		
Carnatic Stipendiaries	439		
Delhi Family	30		
Family of Rao Khosal Sing of Hirapur	291		
Carried forward	1,587	3,612	

No. 39.—Account of Territorial and Political Pensions for the Year ended 31st March 1898—*continued.*

	Rx.	*Rx.*	
INDIA, GENERAL—*continued.*			
Brought forward	1,587	3,612	
OTHER PENSIONS—continued.			
Not exceeding R5,000 per annum:			
Kurnool Family	339		
Shagharh Family	390		
Udayagiri Family	17		
Tokeher Family	11		
Nagpur Pensions	126		
Musulipatum Family	22		
Parme Family	100		
Miscellaneous	4,263		
		6,855	
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum:		10,467	
Bundelkhand Gosain Family	2,411		
Toria Kalpahar Family	90		
Gratuities to the Dependants of the late Ex-King of Oudh	18		
Allowances for the maintenance of religious establishments in Coorg	1,397		
Miscellaneous	156		
		4,072	
			14,539
CENTRAL PROVINCES.			
TERRITORIAL AND POLITICAL PENSIONS.			
BURHANSHA FAMILY.			
Exceeding R5,000 per annum:			
Raja Azim Shah		5,000	
BHONSLA FAMILY.			
Exceeding R5,000 per annum:			
Luchman Rao	1,200		
Raghujee Rao (Janojee Family)	6,000		
Luxmi Bai	600		
	7,800		
Not exceeding R5,000 per annum	1,020	8,820	
RELATIVES OF THE BHONSLA FAMILY.			
Exceeding R5,000 per annum:			
Ahilojee Ahir Rao	750		
Gangabai Mohitin	940		
	1,690		
Not exceeding R5,000 per annum	3,539		
		5,229	
SERVANTS AND DEPENDANTS OF THE BHONSLA FAMILY.			
Not exceeding R5,000 per annum		3,450	
LADIES OF THE ZENANA OF THE BHONSLA FAMILY.			
Not exceeding R5,000 per annum		442	
OTHER PENSIONS.			
Not exceeding R5,000 per annum:			
Satara Pensions	8		
Bijragagarh Family	176		
Gond Raja of Chanda	149		
Pensions from the 2½ lakhs Fund of Saugor	715		
Gwalior Pensions—Annual Grants from Dowlut Rao, Scindia	592		
		1,640	
			24,581
Carried forward			39,120

No. 39.—Account of Territorial and Political Pensions for the Year ended 31st March 1898—*continued.*

		Rx.	Rx.
Brought forward		...	39,120
BURMA.			
CHARITABLE ALLOWANCES.			
Exceeding ₹5,000 per annum:			
Official of the late Burmese Government—			
Kinwin Mingui	900	900	
Not exceeding ₹5,000 per annum:			
Members of the ex-Royal Family of Burma	7,986		
Shan and other Chiefs	593		
Officials of the late Burmese Government	2,970		
Delhi Family	1,598		
Refugee Princes	469		
Talifoo Refugee Princes	360		
		13,976	
			14,87
ASSAM.			
TERRITORIAL AND POLITICAL PENSIONS.			
OTHER PENSIONS.			
Not exceeding ₹5,000 per annum:			
Bar Senapati's Family	228		
Raja Purandar Sing's Family	71		
„ Chandra Kanta Sing's Family	36		
Other Pensions	501		
		836	
CHARITABLE ALLOWANCES.			
Not exceeding ₹5,000 per annum		38	
BENGAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
NIZAMUT FAMILY.			
Exceeding ₹5,000 per annum:			
Hossain Ali Mirza Syud Ali Kadar, Bahadur, the Nawab of Moorshedabad	23,000		
Nizamut Ali and Ali Mirza	2,250		
Nawab Syud Mahomed Zynalabdeen, Khan Bahadoor	1,592		
Syud Asad Ali Mirza	1,500		
„ Hosain Ali Mirza	3,700		
„ Mozaffer Ali	1,011		
„ Furshad Mirza	1,000		
„ Daood Mirza	1,000		
„ Wahid Ali Mirza	1,000		
„ Kaikan Mirza	1,000		
„ Nazir Ali Mirza	1,000		
„ Khakan Mirza	1,000		
„ Bakar Mirza	1,000		
Nawab Shomsi Jehan Begum	13,310		
„ Azum Ali Khan	1,748		
	55,111		
Not exceeding ₹5,000 per annum	14,485		
		69,596	
Exceeding ₹5,000 per annum:			
Prince Kumar Kudr Bahadoor	4,800		
„ Asman Jah	1,380		
„ Jam Jah Ali	1,020		
„ Mohamed Jalal	600		
Carried forward	7 800	69,596	54,870

No. 39.—Account of Territorial and Political Pensions for the Year ended 31st March 1898—*continued.*

	Rx.	*Rx.*	*Rx.*
Brought forward	7,800	69,596	54,870
BENGAL—*continued.*			
OUDH FAMILY—continued.			
Exceeding ₹5,000 per annum:			
Prince Mohamed Ibrahim Ali	600		
„ Fajool Moolook Mirza	600		
„ Kam Buksh Bahadoor	600		
„ Mohamed Ali Mirza Darojah	600		
„ Sultan Ali Mirza	600		
„ Dilwar Jah	600		
„ Mohamed Asghar Humayun Jah	600		
„ Hossein Bakar Kamayab Mirza	600		
„ Mohamed Kaziris Hossein Khursuid	600		
„ Mahomed Ashgari Bulmed Jah	600		
„ Mahomed Afsarul Moolook	600		
„ Mahomed Babar Bahadur	600		
	15,000		
Not exceeding ₹5,000 per annum	15,202		
		30,202	
KHURDA FAMILY.			
Exceeding ₹5,000 per annum:			
Raja Mokundo Deb		2,560	
CHITPORE FAMILY.			
Exceeding ₹5,000 per annum:			
Syed Asgar Ali	54		
Syud Ahmed Ali	867		
	921		
Not exceeding ₹5,000 per annum	851		
		1,772	
MAHARAJAH SHITUL ROY'S FAMILY.			
Exceeding ₹5,000 per annum:			
Kumar Rupnarayan Sing		1,700	
MYSORE FAMILY.			
Exceeding ₹5,000 per annum:			
Shahzada Mohamed Barham Shah	600		
Fafiah Allowance	600		
	1,200		
Not exceeding ₹5,000 per annum	2,977		
		4,177	
OTHER PENSIONS.			
Not exceeding ₹5,000 per annum:			
Rajmehal Family	1,185		
Purneah Family	492		
Bissenpore Raj Family	163		
Ungul Pensions	182		
Goomesur Raj Family	144		
Nawab Daood Khan's Family	50		
Family of Raja Kader Bux Khan and Kader Hossein Khan	90		
Nawab Mooneeodwallah's Family	114		
Banki Pensions	52		
Heirs of Shaib Bux Bibee	60		
Porahat Raj Family	22		
Raja Rajbullub's Family	30		
Family of Moulana Mohamed Asiff	10		
Munipur Family	10		
Family of Rajah Runjeet Sing	6		
Miscellaneous	1,441		
		4,051	
CHARITABLE ALLOWANCES.		1,14,058	
Unno-chutter charges paid in Cuttack and Balasore		622	
			1,14,680
Carried forward			169,550

No. 39.—Account of Territorial and Political Pensions for the Year ended 31st March 1898—*continued.*

		Rx.	*Rx.*
Brought forward		...	169,550
NORTH-WESTERN PROVINCES AND OUDH.			
TERRITORIAL AND POLITICAL PENSIONS.			
EX-ROYAL FAMILY OF OUDH.			
Exceeding Rs,000 per annum:			
Mirza-Solaiman Qadr	900		
,, Fakhr-un-nisa Begum	26		
,, Zeb-un-nisa Begum *alias* Haji Begum	46		
,, Farrukh Mohammad Taqi	770		
Badshah Bahu Begum	900		
Ummat-uz-Zohra Begum, daughter and heir of the late Nawab Sir Musin-ud-daula, K.C.S.I.	524		
Syed Muhammad Husain Munsarun-ud-dowla, Bahadur	600		
	3,766		
Not exceeding Rs,000 per annum	19,302		
		23,068	
JALAUN PENSIONERS.			
Exceeding Rs,000 per annum:			
Govind Rao, son of late Tai Baiji		720	
EX-ROYAL FAMILY OF DELHI.			
Exceeding Rs,000 per annum:			
Mirza Muhammad Said Bakht	779		
Jahan Sultan Begum	518		
	1,297		
Not exceeding Rs,000 per annum	4,576		
		5,873	
MAHARAJAH OF BENARES.			
Exceeding Rs,000 per annum:			
Maharaja Prabhu Narain Singh Bahadur		10,000	
PUNJAB STATE PENSIONERS.			
Exceeding Rs,000 per annum:			
Prince Sukhdeo Singh	1,000		
Rani Dakhani	1,440		
	2,440		
Not exceeding Rs,000 per annum	480		
		2,920	
OTHER PENSIONS.			
Exceeding Rs,000 per annum:			
Rani Ram Nandan Koar, Agra	1,200		
Sayed Ahmed Shah of Meerut	1,200		
Sayed Husain Shah, Bulandshahr	960		
Ganga Bai, Benares	840		
	4,200		
Not exceeding Rs,000 per annum:			
Family of Tafazzul Hosain Khan	1,912		
,, ex-Nawab of Farukabad	799		
,, late ex-Raja of Coorg	293		
,, late Nawab of Jhajjar	678		
,, late Raja of Jhansi	221		
,, late Rahmut-ulla Khan of Bareilly	284		
,, Shah Jalil and Shah Sultan of Bareilly	240		
,, Sultan Mohammad Mirzah-Shafi, Prince of Persia	196		
,, Nawab-Suja-ud-daula	158		
,, late ex-Nawab of Banda	120		
,, Khair-andesh Khan of Bareilly	60		
Carried forward	4,961 / 4,200	42,581	169,550

No. 39.—Account of Territorial and Political Pensions for the Year ended 31st March 1898 —*continued.*

		Rx.	*Rx.*
Brought forward	4,200 / 4,961	42,581	169,550
NORTH-WESTERN PROVINCES AND OUDH —*continued.*			
Not exceeding ₹5,000 per annum—continued.			
OTHER PENSIONS.			
Family of late Nawab Kasim Ali Khan of Benares	46		
„ Saiyed Baquar Ali Khan	10		
„ late Husain Ali Khan	18		
„ Moulvi-Zia-Ulla Khan of Bareilly	267		
Carnatic Pensions	11		
Moradabad Minhadars	217		
Commutations of Pensions	926		
Miscellaneous	2,809		
	9,265		
BAHU BEGUM'S ZAMANAT WASIKA.			
Exceeding ₹5,000 per annum:		13,465	
Baker Ali Khan	557		
Muhammad Ali Khan	556		
	1,113		
Not exceeding ₹5,000 per annum	9,201		
		10,314	
BAHU BEGUM'S AMANAT WASIKA.			
Exceeding ₹5,000 per annum:			
Mirza Mehdi Hasan Khan Bahadur	965		
„ Mehdi Hussain Khan	1,188		
„ Hadi Ali Khan	686		
Sitara Begum	678		
	3,517		
Not exceeding ₹5,000 per annum	17,323		
		20,840	
CHARITABLE ALLOWANCES.		87,200	
Exceeding ₹5,000 per annum:			
Khadims of Dargah of Fatehpore Sikri	805		
Ranbir Singh (Family of Raja Lal Singh)	540		
	1,345		
Not exceeding ₹5,000 per annum:			
Family of Raja Lal Sing	420		
Punjab State Pensions	225		
Jalaun Pensions	816		
Family, Raja Prithi Pal Shah	13		
„ late Raja Himmat Bahadur	81		
„ late ex-Nawab of Banda	60		
„ late Thakur Daya Ram of Hathras	84		
Dependants of late Raja Khet Singh of Jaitpur	8		
Miscellaneous	3,506		
	5,213	6,558	
PUNJAB.			93,758
TERRITORIAL AND POLITICAL PENSIONS.			
DELHI EX-ROYAL FAMILY.			
Exceeding ₹5,000 per annum:			
Mirza Suraya Jah	1,051		
Not exceeding ₹5,000 per annum	1,264		
		2,315	
OTHER PENSIONS.			
Exceeding ₹5,000 per annum:			
Golam Kasim Khan, Nawab of Tonk	1,950		
Syad Yakub Khan Tara	1,000		
Dharm Kuar	1,000		
Ali Bahadur Khan	1,000		
Raja Jaswant Sing	786		
Mohammad Akram Khan, Nawab of Amb	500		
	6,236		
Not exceeding ₹5,000 per annum:			
Family of the ex-King of Cabul (Shahzaman)	2,665		
Lahore ex-Royal Family	1,093		
Family of the Nawab Surfraz Khan of Multan	422		
„ of a Jagirdar in Rohtak	62		
Miscellaneous	9,450		
	13,692	19,928	
CHARITABLE ALLOWANCES.		22,243	
Exceeding ₹5,000 per annum:			
Sardarni Kripa Devi	1,000		
Not exceeding ₹5,000 per annum:			
Delhi ex-Royal Family	1,721		
Family of Nawab of Jhajjar	1,286		
Disbanded soldiers of the late Sikh Government and their families	98		
Family of ex-King of Cabul (Shahzaman)	151		
Miscellaneous	4,970		
	8,226	9,226	31,469
Carried forward			294,777

E.—Miscellaneous.

No. 39.—Account of Territorial and Political Pensions for the Year ended 31st March 1898 —*continued.*

		Rx.	*Rx.*
	Brought forward .	...	294,777
MADRAS.			
TERRITORIAL AND POLITICAL PENSIONS.			
CARNATIC STIPENDS.			
Exceeding ₹5,000 per annum:			
Her Highness Nawab Khair-un-nissa Begum Sahiba . . .	7,320		
His Highness Prince Muhammad Manawwar, Khan Bahadur, present Prince of Arcot	5,960		
Kurshedun Nissa Begum	1,061		
Rahim-un-nissa Begum	540		
	14,881		
Not exceeding ₹5,000 per annum	24,092		
Miscellaneous	2,118		
		41,091	
TANJORE PENSIONS.			
Exceeding ₹5,000 per annum:			
Chumamba Bahi Sahiba	960		
Gauramba Bahi Sahiba	960		
Jayamba Bahi Sahiba	960		
Ramakumaramba Bahi Sahiba	960		
Thipamba Bahi Sahiba	960		
Umamba Bahi Sahiba	162		
Bhavani Bahi Sahiba	600		
Yuganadha Avaray	534		
	6,096		
Not exceeding ₹5,000 per annum	4,545		
Miscellaneous	50		
		10,691	
MASULIPATAM PENSIONS.			
Exceeding ₹5,000 per annum:			
Nizam-ud-Dowla Rustamjah Daud Ali Khan	1,231		
Not exceeding ₹5,000 per annum	1,068		
Miscellaneous	1		
		2,300	
KURNOOL PENSIONS.			
Exceeding ₹5,000 per annum:			
Muhamad Daud Khan Bahadur	840		
Khajah Khan Bahadur	373		
	1,213		
Not exceeding ₹5,000 per annum	2,433		
		3,646	
OTHER PENSIONS.			
Not exceeding ₹5,000 per annum:			
Palkonda Pensions	504		
Maisur Pensions (Two lakhs Fund)	1,529		
Gumsur Pensions	709		
Golconda Pensions	491		
Cuttack Pensions (Raja Pillai Family)	14		
Commutation of Pensions	1,132		
Coorg Pensions	340		
		4,719	
		62,447	
CHARITABLE ALLOWANCES.			
Not exceeding ₹5,000 per annum		173	62,620
	Carried forward		357,397

No. 39.—Account of Territorial and Political Pensions for the Year ended 31st March 1898—*continued.*

		Rx.	Rx.
Brought forward	.	...	357,397
BOMBAY.			
TERRITORIAL AND POLITICAL PENSIONS.			
SURAT NAWAB'S FAMILY.			
Exceeding ₹5,000 per annum:	(a)		
Ziaunnissa Begum	11,458		
Mir Zulfikar Ali Khan Wallad Jaffer Ali Khan Saheb	600		
Khan Bahadur Mir Gulam Baba Khan and Mir Muzaffer Hosein Khan (on behalf of the children of the late Rahimut-ul-Nissa Begum)	1,000		
Investment into Trust Fund for benefit of the descendants of the Nawab of Surat	3,700		
	16,758		
Not exceeding ₹5,000 per annum	31	16,789	
NAJMUDIN KHAN'S FAMILY.			
Exceeding ₹5,000 per annum:			
Mir Ajmudin Kamrudin		911	
YEOMEN STIPENDIARIES.			
Exceeding ₹5,000 per annum:			
Sultan Fadilbin Ali Mohsin	3,926		
Not exceeding ₹5,000 per annum	1,200	5,126	
SATARA PENSIONS.			
Exceeding ₹5,000 per annum:			
Raghoji Bhosle	3,000		
Not exceeding ₹5,000 per annum	2,417	5,417	
ANGRIA FAMILY PENSIONS.			
Not exceeding ₹5,000 per annum		477	
PENSIONS GRANTED ON THE CONQUEST OF SINDH.			
Exceeding ₹5,000 per annum:			
His Highness Hosein Ali Khan	3,600		
,, ,, Mir Nur Muhamad Khan	2,640		
,, ,, Mir Fateh Khan	2,400		
,, ,, Mir Shah Nawaz Khan	1,800		
,, ,, Mir Abdul Hosein Khan	960		
Widow of His Highness Mir Hosein Ali Khan	960		
Mir Rustom Khan	1,560		
Mir Ali Mudat Khan	1,140		
Mir Gulam Alla Khan	960		
Mir Gulam Muhamed Khan	1,170		
Mir Shahib Muhammad Khan	912		
Mir Mahara Khan	1,200		
Brothers of Mir Rustom Khan	687		
	19,989		
Not exceeding ₹5,000 per annum	8,266	28,255	
SHAHA GAZI FAMILY PENSIONS.			
Not exceeding ₹5,000 per annum		230	
OTHER PENSIONS.			
Exceeding ₹5,000 per annum:			
His Highness Aga Sultan Mohamad Shah	1,300		
Shambu Sing Amir Sing	540		
Mir Tharo Khan	900		
Sir Michael DeLima D'Souza	700		
Bapumea Shermea	600		
Nawab Mujand Dowla	600		
Carried forward	4,640	57,205	357,397

(a) Includes Rx 8,467 on account of the capitalised value of a portion of the Begum's pension.

No. 39.—Account of Territorial and Political Pensions for the Year ended 31st March 1898—*concluded.*

		Rx.	*Rx.*
Brought forward	4,640	57,205	357,397
BOMBAY—*continued.*			
OTHER PENSIONS—*continued.*			
Not exceeding ₹5,000 per annum:			
Nagpore Family	60		
Patwardhan Family	308		
Peshwa Pensions	321		
Family of the late Nawab of Broach	513		
Heads of Tribes at Aden	712		
Kirparam's Family	339		
Mandvi Raja's Family	110		
Peint Pensions	264		
Thoke Family	207		
Raje Bahadur Family	15		
Tanjore Pensions	311		
Family of the Nawab of Bednur	120		
Sumant Family	161		
Dhamadhare Family	112		
Delhi Pensions	22		
Nipani Estate Pensions	50		
Jadhav Family	36		
Naikra Family	38		
Family of Baramia, late Kazi of Viramgaon	40		
Family of Jesur Khan Jambhal	40		
Mandargir Family	11		
Family of Sher Khan Dinamia	32		
Sawnur Dewan's Family	22		
Nagar Parker Rana Family	39		
Oudh Royal Family	6		
Deshmukh Family	86		
Bhosle Family Pensions	79		
Miscellaneous	4,303		
	8,357	12,097	
		70,202	
CHARITABLE ALLOWANCES.			
House-rent	12		
Funeral and Marriage expenses of Mirs and other Stipendiaries	260	272	
			70,474
CHARGES IN ENGLAND: TOTAL IN INDIA		Rx.	427,871
		£	
Members of the Family of the late Maharajah Duleep Sing		8,422	
Members of the Bengal Nizamut Family		910	
			9,332
EXCHANGE ON CHARGES IN ENGLAND		£ Rx.	5,255
TOTAL TERRITORIAL AND POLITICAL PENSIONS		Rx.	442,458

No. 40.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES for the Year ended 31st March 1898.

IN INDIA:		*Rx.*	
India, General		429	
Punjab		75	
Madras		2	
Bombay		257	
	TOTAL IN INDIA	Rx.	763
		£	
CHARGES IN ENGLAND:			
Indian Civil Service		71,842	
Military Officers in Civil employ		57,877	
Uncovenanted Service		50,706	
Bengal Pilot Service		1,601	
Royal Indian Marine		5,614	
	TOTAL IN ENGLAND	£	187,640
EXCHANGE ON CHARGES IN ENGLAND		Rx.	105,664
TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES		Rx.	294,067

No. 41A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES, for the Year ended 31st March 1898.

INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Subscriptions to the Military Fund	3,452	5	...	...	50	611	657	1,714	3,995	10,484
Subscriptions to the Military Orphan Fund	948	3	...	...	2,799	274	68	28	...	4,120
Subscriptions to the Medical Retiring Fund	...	...	...	...	...	...	...	318	...	318
Subscriptions under the Indian Civil Service Family Pension Regulations	1,305	2,036	1,713	837	4,480	4,883	2,604	3,315	3,422	24,595
ubscriptions to the Bengal Civil und	4,493	1,237	2,813	515	10,291	9,642	4,946	...	1,201	35,138
criptions to the Madras Civil nd	132	...	...	...	...	...	...	3,292	...	3,424
riptions to the Bombay Civil d	659	99	178	...	7	37	...	...	6,455	7,435
Subscriptions of Native mbers of the Indian Civil vice	143	...	...	...	162	96	...	...	...	401
ibutions for Pensions and atuities (a)	61,997	2,151	8,194	360	5,265	4,188	5,107	5,649	24,628	117,539
ons for Marine Pension	1,993	...	...	...	829	...	...	...	...	2,822
Miscellaneous	...	...	...	...	...	19	...	...	...	19
TOTAL RECEIPTS IN INDIA Rx.	75,122	5,531	12,898	1,712	23,883	19,750	13,382	14,316	39,701	206,295

ENGLAND.	£	£
Subscriptions, etc., to the Widows' Funds of the Home Establishment of the East India Company		7,884
Subscriptions in respect of the India Office Provident Fund		1,436
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:		
Bengal Civil Service Annuity Fund	1,694	
Madras Civil Service Annuity Fund	175	
Bombay Civil Fund: Annuity Branch	78	
Bengal Civil Fund	640	
Madras Civil Fund	8	
Bombay Civil Fund: Provident Branch	768	
Bengal Military Orphan Society	21,158	
Bengal Military Fund	28,334	
Madras Military Fund	14,126	
Bombay Military Fund	8,548	
Madras Medical Fund	83	
Indian Navy Fund	999	
		76,611
Subscriptions towards Indian Civil Service Family Pensions		1,708
TOTAL RECEIPTS IN ENGLAND	£	87,639
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	49,351
TOTAL RECEIPTS IN AID OF SUPERANNUATION, ETC., ALLOWANCES	Rx.	343,285

(a) Besides Rx. 68,000 approximately recovered from Indian Civil Servants by deduction from their salaries on account of contributions towards annuities.

No. 41B.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1898.

INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Superannuation and Retired Allowances of the Revenue and other Public Departments	53,318	28,744	36,624	10,311	202,161	211,773	104,405	155,633	183,223	986,192
Compassionate Allowances	1,567	448	...	70	1,547	2,636	3,502	2,469	3,136	15,375
Gratuities	313	333	5,002	141	1,650	893	1,109	1,788	1,259	12,488
Pensions for Distinguished and Meritorious Services	...	...	...	...	...	...	711	...	...	711
Marine Pensions and Gratuities	17	134	...	...	4,215	578	...	...	6,421	11,365
Donations to Service Funds	...	...	...	...	...	...	...	586	...	586
Pensions of the Military Fund	312	40	...	...	1,019	2,382	921	2,080	1,188	7,942
Pensions of the Military Orphan Fund	...	61	333	85	5,411	1,520	1,060	44	738	9,252
Pensions of the Medical Retiring Fund	...	...	...	...	...	324	...	637	...	961
Covenanted Civil Service Pensions	...	...	...	...	...	...	729	...	...	
Pensions of the Bengal Civil Fund	1,429	...	...	...	180	...	...	...	...	
Pensions of the Madras Civil Fund	...	...	...	...	...	...	...	703	...	
Pensions of the Bombay Civil Fund	...	...	...	...	...	72	...	...	320	
Pensions under the Indian Civil Service Family Pension Regulations	97	...	...	...	...	...	...	...	...	
Refunds	5	9	57	...	8	1	9	87	17	
TOTAL CHARGES IN INDIA . RX.	57,058	29,769	42,016	10,607	216,191	220,179	112,446	164,027	196,302	1,04[illegible]

	£	£	
ENGLAND.			
Pensions for Distinguished and Meritorious Services		9,702	
Pensions on retirement of Officers of the following classes:—			
India Office:			
Superannuation	21,444		
Compensation (on reduction of staff)	16,885		
Compassionate	2,750		
		41,079	
Judges of the High Courts in India		34,538	
Bishop of Bombay		184	
Uncovenanted Service of India		274,791	
Bengal Pilot Service		6,458	
Royal Indian Marine		8,789	
Pensions of Officers, etc., of Establishments of the late East India Company, now abolished:—			
Officers, etc., of the Home Establishment of the St. Helena Establishment, and of the Maritime Service, pensioned on the abolition of the Commercial Charter in 1834	420		
Officers, etc., of the Home Establishment, pensioned between 1834 and 1858	2,750		
Professors, etc., at Addiscombe and Haileybury, and Recruiting Staff at Warley, etc.	1,604		
Judicial Officer of the Straits Settlements appointed by the East India Company	800		
Officers of the late Indian Navy	14,636		
		20,210	
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed		13,629	
Pensions payable in respect of the India Office Provident Fund		3,338	
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the officers subscribed		6,262	
Compassionate and Miscellaneous Pensions		6,357	
		425,337	
Gratuities		204	
Gratuities granted on retirement to Members of the Uncovenanted Service of India		210	
Relief to distressed Natives of India		226	
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, and Soldiers' Daughters' Home)		355	
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:		426,332	
Bengal Civil Service Annuity Fund	345,436		
Madras Civil Service Annuity Fund	100,150		
Bombay Civil Fund: Annuity Branch	99,169		
Bengal Civil Fund	139,288		
Madras Civil Fund	62,547		
Bombay Civil Fund: Provident Branch	42,723		
Bengal Military Orphan Society	58,798		
Bengal Military Fund	211,677		
Madras Military Fund	193,775		
Bombay Military Fund	110,913		
Bengal Medical Retiring Fund	20,396		
Madras Medical Fund	68,024		
Bombay Medical Retiring Fund	4,494		
Indian Navy Fund	14,992		
		1,472,382	
Indian Civil Service Family Pensions		3,030	
TOTAL CHARGES IN ENGLAND		£	1,901,744
EXCHANGE ON CHARGES IN ENGLAND		Rx.	1,070,910
TOTAL SUPERANNUATION, ETC., ALLOWANCES		Rx.	4,021,240

No. 42A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts from Sale of Stationery, etc.	295	163	1,048	225	10,476	983	2,517	4,010	4,829	24,546
Sale of Gazettes and other Publications	5,426	197	1,457	136	9,259	3,424	284	5,576	3,087	28,846
Other Press Receipts	6,128	1,328	563	238	5,144	4,266	3,200	2,268	3,476	26,611
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING Rx.	11,849	1,688	3,068	599	24,879	8,673	6,001	11,854	11,392	80,003

No. 42B.—ACCOUNT of CHARGES for STATIONERY and PRINTING for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
CHARGES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Stationery Office at the Presidency	...	...	...	...	15,923	...	...	3,018	2,559	21,500
Purchase of Stationery	140	664	1,946	492	222,691	7,140	12,778	42,466	49,381	337,698
Printing at Private Presses	231	4,314	...	83	3,455	4,159	7,193	4,319	1,532	25,286
Printing Establishment and charges (as per details in Account No. 42C)	85,577	7,722	29,352	7,250	35,718	29,360	17,128	30,839	34,490	277,436
Refunds	212	...	9	40	116	15	3	139	...	534
Stationery supplied from Central Stores to the several Governments	*—240,158*	11,121	24,871	2,753	59,894	25,936	10,929	64,280	40,374	...
Ditto Postal Department	*—20,390*	...	...	...	...	*—1*	...	...	...	*—20,391*
Ditto Telegraph Department	*—3,080*	...	...	...	...	...	...	...	...	*—3,080*
TOTAL CHARGES IN INDIA	*—177,468*	23,821	56,178	10,618	337,797	66,609	48,031	145,061	128,336	638,983
Charges in England:					*Rx.* 365,586(*a*)					
Stores for India					29,881(*b*)			14,286	3,598	47,765
Stationery, Printing and Bookbinding, for the India Office, etc.								...	...	6,684
TOTL CHARGES IN ENGLAND £										54,449
Exchange on Charges in England Rx.										30,661
TOTAL CHARGES FOR STATIONERY AND PRINTING										724,093

(*a*) Total charges in India for the Bengal Presidency.

(*b*) Total charges in England for the Bengal Presidency. The Stores for the whole Presidency being sent together to Calcutta, the charges in England cannot be divided among the several Provinces.

No. 42C.—DETAILED ACCOUNT of PRINTING ESTABLISHMENT and CHARGES for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Superintending Officers	1,910	360	1,114	457	1,367	1,592	840	2,083	2,359	12,082
Establishment	52,877	5,231	23,651	5,187	28,015	17,355	10,131	21,394	23,587	187,428
Purchase of Materials and Stock	1,869	883	747	403	907	5,033	258	2,984	3,490	16,574
Work done at contract rates	28,469	...	...	...	...	...	...	...	...	28,469
Travelling and other Allowances	209	170	84	567	600	698	538	111	840	3,817
Official Postage	6,725	175	1,254	119	28	1,745	826	1,001	1,278	13,151
Contingencies	4,906	903	2,502	426	3,407	2,669	1,132	3,561	2,936	22,442
Lithography	...	...	...	91	25	268	3,403	...	...	3,787
Government Publications	...	...	...	...	1,369	...	...	...	...	1,369
Branch Press (Simla)	26,414	...	...	...	...	...	...	...	...	26,414
Foreign Department Press	2,231	...	...	...	...	...	...	...	...	2,231
Military Department Press	5,467	...	...	...	...	...	...	...	...	5,467
Private Secretary's Press	3,024	...	...	...	...	...	...	...	...	3,024
Residency Press (Mysore)	329	...	...	...	...	...	...	...	...	329
Mercara Jail Press	172	...	...	...	...	...	...	...	...	172
Deduct—Printing Works done for Postal and Telegraph Departments	*(a)49,025*	...	...	...	...	...	...	*(a)295*	...	*49,320*
TOTAL	85,577	7,722	29,352	7,250	35,718	29,360	17,128	30,839	34,490	277,436

(*a*) Includes Rx. 11,255 and Rx. 7 in India, General, and Madras, respectively, for Telegraph Department.

No. 43.—ACCOUNT showing the GAIN or LOSS by EXCHANGE on REMITTANCE TRANSACTIONS with LONDON in the Year ended 31st March 1898.

	Net Sterling.	Exchange at average rate obtained for Bills, etc.		Exchange at contract and fixed rates.		Further Credits.	Net Result.	
		Credits.	Debits.	Credits.	Debits.	On account of Stores used on Revenue Account.	Gain.	Loss.
RAILWAY COMPANIES—CAPITAL ACCOUNT.	£	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
GUARANTEED.								
Net Repayments in India:								
Bombay, Baroda and Central India Railway	27,354	...	15,403	2,487	...	60,779	47,863	...
Great Indian Peninsula Railway	284,769	...	160,359	25,888	...	140,623	6,152	...
Madras Railway	50,264	...	28,305	3,027	...	32,998	7,720	...
	362,387	...	204,067	31,402	...	234,400	61,735	...
STATE.								
Net Withdrawals in India:								
Southern Mahratta Railway	5,626	3,168	...	19,836	...	...	23,004	...
Mysore Railway	9,326	5,252	...	...	3,157	...	2,095	...
Indian Midland Railway	31,066	...	17,494	18,642	...	...	1,148	...
Bengal-Nagpur Railway	8,680	...	4,888	...	11,247	...	...	16,135
Bengal Central Railway (*a*)	25,775	14,514	...	...	5,100	...	9,414	...
Assam-Bengal Railway	235,683	132,718	...	...	160,951	...	...	28,233
Burma Railway	309,820	174,466	...	...	225,415	...	...	50,949
Net Withdrawals in England:								
Rohilkund-Kumaon Railway (*b*)	17,467	...	9,836	10,520	...	...	684	...
	529,017	330,118	32,218	48,998	405,870	...	36,345	95,317
	166,630	330,118	236,285	80,400	405,870	234,400	98,080	95,317
REMITTANCE ACCOUNT.								
Net Payments in England:								
Transaction with H. M.'s Imperial Government—								
Postal and Money Order Transactions	86,037	...	48,449	49,538	...	...	1,089	...
Other Transactions	175,711	98,946	...	...	121,059	...	...	22,113
Other Remittance Transactions—								
East Indian Railway Advances	39,769	...	22,395	36,323	...	...	13,928	...
Rajputana-Malwa Railway Advances	31,672	...	17,835	19,114	...	...	1,279	...
South Indian Railway Advances	38,334	...	21,587	23,918	...	...	2,331	...
Bengal and North-Western Railway Advances	189,664	...	106,803	117,925	...	...	11,122	...
Family and Miscellaneous Remittances made by means of Rolls, etc.	25,785	...	14,520	17,888	...	...	3,368	...
Other Transactions	232,103	...	130,702	160,905	...	...	30,203	...
TOTAL	467,653	98,946	362,291	425,611	121,059	...	63 320	22,113
	301,023	429,064	598,576	506,011	526,929	234,400	161,400	117,430
							NET GAIN BY EXCHANGE Rx. 43,970.	

(*a*) Although for convenience classified among the State Railways, this Line is the property of the Bengal Central Railway Company.
(*b*) Although for convenience Rohilkund-Kumaon Railway is classed among the State Railways, the portion of the Line from Bhojupur to Kathgodam is the property of the Company.

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No. 44A.—ACCOUNT of MISCELLANEOUS RECEIPTS for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Gain by Exchange	12,739	...	...	...	...	...	33	...	2,033	14,805
Premium on Bills	13,827	231	4,586	4	3,506	741	1,186	1,834	7,739	33,654
Unclaimed Deposits	1,392	2,509	2,060	...	44,006	9,897	9,355	6,731	8,426	84,376
Treasure Trove	20	...	...	...	4	19	...	59	134	236
Unclaimed Bills of Exchange of more than Three Years' standing	12	1	16	2	23	48	34	13	97	246
Sale-proceeds of Durbar Presents	305	2	214	56	1,278	...	52	77	765	2,749
Sale of Old Stores and Materials	595	78	232	70	10,829	277	269	289	266	12,896
Sale of Land and Houses, etc.	9	85	29	...	61	428	6	...	80	698
Government Audit Fees	3,014	1,441	3,830	145	5,908	1	10	741	1,726	16,816
Contributions	...	5,986	...	646	2,562	10,507	2,874	8,148	301	31,024
Rents	585	1,942	43,400	1,272	2,994	12,454	...	45,933	171	108,751
Rates and Taxes	1	208	...	72	...	...	...	...	...	281
Miscellaneous Fees, Fines, and Forfeitures	4,591	74	1,354	180	4,426	64	964	5,577	829	18,059
Percentages chargeable on European Stores	9,248	6	352	320	1,654	232	118	1,047	1,188	14,165
Revenue of Berbera and Bulhar	...	...	...	...	...	...	...	...	19,431	19,431
Revenue of Zaila	...	...	...	...	...	...	...	...	11,797	11,797
Extraordinary Items	...	...	...	...	...	12,097	26,215	...	207	38,519
Pearl Fishery Receipts	...	...	...	...	...	...	...	1,656	...	1,656
Miscellaneous	1,178	141	186	1,079	32,500	1,925	6,934	13,502	1,554	58,999
TOTAL RECEIPTS IN INDIA . Rx.	47,516	12,704	56,259	3,846	109,751	48,690	48,041	85,607	56,744	469,158

RECEIPTS IN ENGLAND:			£
From the Commissioners of Inland Revenue: Allowance in respect of the assessments of Income Tax made at the India Office			894
Miscellaneous Fees, etc.			1,197
Sale-proceeds of unserviceable stores and receipts on sundry accounts			96
			2,187
Miscellaneous Receipts connected with the supply of Stores to India:			
Recoveries in respect of stores lost in transit to India	348		
Sale-proceeds of sawdust, etc.	45		
Rent of Wharf adjoining the India Store Depôt and the proportion of rates and taxes chargeable thereon	348		
		742	
TOTAL RECEIPTS IN ENGLAND . £			2,929
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.			1,649
TOTAL MISCELLANEOUS RECEIPTS Rx.			473,736

No. 44B.—ACCOUNT of MISCELLANEOUS CHARGES for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ALLOWANCES, REWARDS, &C.:										
Travelling Allowances to Officers attending Examinations	31	99	202	72	208	324	198	299	171	1,604
Rewards for Proficiency in Oriental Languages, &c.	136	...	1,408	103	628	...	468	212	734	3,689
REMITTANCE CHARGES:										
Charges for Remittance of Treasure	2,403	1,142	1,735	842	4,077	3,132	3,527	5,251	5,405	27,514
Loss by Exchange on Local Transactions	...	...	...	...	...	...	787	...	5	792
Loss on Specie Remittances	...	...	...	...	...	...	...	22	...	22
BOOKS AND PERIODICALS:										
Subscription to Periodicals, &c.	295	...	...	...	...	469	...	27	1,440	2,231
Cost of Books and Publications	1	5	183	...	60	934	...	718	207	2,168
CHARITY:										
Donations for Charitable Purposes	796	1,213	362	542	9,920	3,596	305	5,609	6,577	28,920
Charges on account of European Vagrants	...	30	...	3	656	248	212	170	740	2,059
MISCELLANEOUS:										
Rewards for Destruction of Wild Animals	59	1,492	2,068	1,361	1,398	936	762	1,995	470	10,541
Petty, Provincial, and Local Establishments	110	1,392	11,369	2,033	3,178	2,590	6,802	26,378	597	54,449
Special Commissions of Enquiry	4,497	...	...	...	682	31	54	...	...	5,264
Irrecoverable Temporary Loans, written off	...	92	139	...	42	98	13	204	...	588
Charges for search for Hidden Treasure	...	...	...	...	24	...	...	...	...	24
Jubilee celebration charges	392	...	41	...	13	93	1,184	319	831	2,873
Contributions	47	...	164	2,544	1,107	279	600	1,314	225	6,280
Rents, Rates, and Taxes	2,200	55	2,757	187	2,460	...	...	792	9,882	18,333
Petty Construction and Repairs	...	...	...	19	...	...	...	...	...	19
Extraordinary Items	...	...	...	...	56	...	...	...	...	56
Charges on account of Pearl Fishery	...	...	...	...	...	...	...	592	...	592
Charges on account of Fishery Collections	...	...	...	...	...	...	...	2,846	...	2,846
Miscellaneous and Unforeseen Charges	224	157	247	9	4,605	416	1,011	6,429	3,945	17,043
Miscellaneous Refunds	431	30	778	123	2,944	206	99	223	137	4,971
TOTAL CHARGES IN INDIA Rx.	11,622	5,707	21,453	7,838	32,058	13,352	16,022	53,400	31,426	192,878

		£
CHARGES IN ENGLAND:		
Examination Expenses and Allowances of Candidates for the Indian Civil Service		8,577
Cost of Insignia, &c., of the orders of the "Star of India," the "Indian Empire" and the "Crown of India"		4,516
Composition in lieu of Stamp Duty on India Debentures and India Bills		462
Expenses of a Civil officer studying the Russian Language		242
Contribution towards the Expenses of the International Tariff's Bureau at Brussels		198
Moiety of Expenditure in connection with the Royal Commission on the administration of the Expenditure of India		1,409
Contribution towards the salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board		125
Passage to and from India of Members of the Famine Commission		320
Sundries		5
		15,854
Miscellaneous charges connected with the supply of Stores to India:	£	
Cost of Stores lost in transit to India, General Average, etc.	1,511	
Fines and Penalties incurred by contractors in providing stores and freight (Refunds in excess of receipts)	2,930	
Commission on Freight, Lighterage, Dock Dues, Packing, etc.	6,626	
		11,067
TOTAL CHARGES IN ENGLAND	£	26,921
EXCHANGE ON CHARGES IN ENGLAND	Rx.	15,160
TOTAL MISCELLANEOUS CHARGES	Rx.	234,959

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1897-98.

Section F.—Famine Relief and Insurance.

Expenditure *Rx.* 5,363,125.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Amount of each Account. Major Head Total. Expenditure.
				Rx.	*Rx.*
Famine Relief . .	45	Charges	106	...	5,325,608
Construction of Protective Railways .	46	Capital Expenditure	107	...	...
Construction of Protective Irrigation Works . . .	46A	Capital Expenditure	108	...	37,517
	46B	Detailed account of Ordinary Capital Expenditure to 31st March 1898 .	109	285,433	...
	47	Summary of Capital Expenditure on Construction of Protective Railways and Irrigation Works to 31st March 1898	109	8,449,119	...
				Total .	5,363,125

No. 45.—ACCOUNT of FAMINE RELIEF for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Charges in the Civil Department.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*
Salaries and Establishments	7,468	27,889	1,069	53,761	6,416	1,212	18,388	13,907	130,110
Relief Works in Charge of Civil Officers—									
Communications:									
Wages of labour	...	14,349	54	142,858	2,529	...	7,169	17 821	184,780
Other charges	...	1,243	...	4,660	239	...	522	6,515	13,179
Miscellaneous Public Improvements:									
Wages of labour	...	33,096	...	27,655	10,512	...	3,497	9,674	84,464
Other charges	...	2,213	...	904	1,141	...	64	1,870	6,192
Irrigation:									
Wages of labour	...	11,055	...	109,197	5	...	495	...	120,752
Other charges	...	445	...	95	...	...	3	1	544
Relief to people employed otherwise than on Relief Works (Weavers, etc.)	...	4,223	...	2,337	305	61	82 249	34,942	124,117
Gratuitous Relief	11	357,101	3,208	284,200	319,251	13,031	135,467	148,375	1,260,644
Miscellaneous—									
Share of cost of labour-employing works undertaken by private individuals	...	*—24,036*	...	*—2,653*	2,526	...	...	...	*—24,163*
Other charges	*—3*	1,032	...	75,727	1,230	...	492	243	78,721
Less—Amount contributed by District Boards	...	...	...	*—6,727*	...	...	...	...	*—6,727*
Total Charges in the Civil Department . *Rx.*	7,476	428,610	4,331	692,014	344,184	14,304	248,346	233,348	1,972,613
Charges in the Public Works Department.									
Relief Works in charge of Public Works Officers—									
Communications:									
Wages of labour	...	(*a*)674,330	2,372	(*a*) 58,607	(*a*)240,758	904	511,365	(*a*)426,317	1,914,653
Other charges	...	(*b*)238,947	(*b*)2,497	(*b*) 35,222	(*b*)65,974	*—359*	86,216	(*b*) 66,626	495.123
Miscellaneous Public Improvements:									
Wages of labour	...	3,351	...	35,467	318,431	50,141	6,357	234	413,981
Other charges	...	556	...	16,977	100,481	1,058	799	218	120,089
Irrigation:									
Wages of labour	...	...	59	23,167	816	20,502	40,810	111,341	196,695
Other charges	...	...	1,145	11,084	51	12,723	7,078	23,723	55,804
Construction of Railways:									
Wages of labour	...	...	42,934	9,744	...	...	3,966	69,571	126,215
Other charges	...	...	9,449	4,282	...	...	374	13,610	27,715
Total Charges in the Public Works Department . *Rx.*	..	917,184	58,456	194,550	726,511	84,969	656,965	711,640	3,350,275
TOTAL CHARGES IN INDIA . Rx.	7,476	1,345,794	62,787	886,564	1,070,695	99,273	905,311	944,988	5,322,888
CHARGES IN ENGLAND:									
Stores for India: Carrot seed, etc. . . . £									1,740
EXCHANGE ON CHARGES IN ENGLAND . . . Rx.									980
TOTAL FAMINE RELIEF Rx.									5,325,608

(*a*) Includes Rx. 126, Rx. 746, and Rx. 40 under Central Provinces, Bengal and North-Western Provinces and Oudh respectively, on account of Charges incurred for Civil Buildings, and Rx. 9,807 under Bombay for Military Works.
(*b*) Includes Rx. 21, Rx. 42, Rx.1,027 and Rx.167 under Central Provinces, Burma, Bengal and North-Western Provinces and Oudh respectively, for charges incurred for Civil Buildings, and Rx. 916 under Bombay for Military Works.

No. 46.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS during, and to end of, the Year 1897-98.

RAILWAYS.	OUTLAY DURING 1897-98.			OUTLAY TO END OF 1897-98.			REMARKS.
	Charged to Protective Works.	Charged to Revenue and to Capital Expenditure not charged to Revenue.	TOTAL.	Charged to Protective Works.	Charged to Revenue and to Capital Expenditure not charged to Revenue.	TOTAL.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Bengal.							
Assam-Behar—Assam-Behar Section	...	...	...	242,995	1,023,570	(*a*)1,266,565	(*a*) Outlay to end of 1891-92; subsequent outlay included with Eastern Bengal Railway.
Do. Tirhoot Section	...	...	...	186,061	310,338	(*b*)496,399	(*b*) Outlay to end of 1888-89; subsequent outlay included with Tirhoot Railway.
Central Provinces.							
Bilaspur-Etawah Survey	...	...	...	18,088	—*10,574*	7,514	
Punjab.							
Rewari-Ferozepore	...	...	...	1,224,504	72,482	(*c*)1,296,986	(*c*) Outlay to end of 1895-96; subsequent outlay included with Rajputana-Malwa Railway.
Madras.							
Vizagapatam-Raipur Survey	...	...	...	16,054	8,450	24,504	
Bellary-Kistna	...	...	...	863,488	794,353	1,657,841	
East Coast	...	59,901	59,901	3,531,987	2,301,526	5,833,513	
South Indian	...	—*30,126*	—*30,126*	(*d*)444,604	2,189,767	2,634,371	(*d*) On Nellore Branch . . . . Rx. 346,855 „ Villupuram-Dharmavaram Section . 22,715 „ amalgamated line . . . 75,034 444,604
Guntakal-Mysore frontier	...	132	132	13,383	576,879	590,262	
Bombay.							
Southern Mahratta (depreciation on works)	...	...	...	9,767	42,940	52,707	
TOTAL	...	29,907	29,907	6,550,931	7,309,731	13,860,662	

NOTE.—Details of the expenditure for the construction of these lines are given in Account No. 70, pages 200 and 201, in which the expenditure charged to Protective Works is incorporated and deducted at foot.

No. 46A.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS during, and to end of, the Year 1897-98.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.							
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal.															
Orissa Coast Canal	...	...	...	...	...	...	...	70,069	16,112	419	...	...	86,600	...	(*a*) 86,600
N.-W. P. and Oudh.															
Betwa Canal	1,447	313	20	160	1,940	...	1,940	310,082	87,196	9,559	2,358	21	409,216	*861*	408,355
Punjab.															
Swat River Canal	1,711	367	48	6	2,132	...	2,132	299,046	74,833	11,059	1,017	...	385,955	*559*	385,396
Madras.															
Buckingham Canal	...	...	...	...	...	...	...	65,468	1,067	76	...	...	66,611	...	66,611
Rushikulya Project	11,317	3,275	—*145*	...	14,447	*46*	14,401	340,674	72,240	13,021	...	341	426,276	*753*	425,523
Surveys	...	...	...	...	...	...	...	610	8,086	336	...	...	9,032	...	9,032
	11,317	3,275	—*145*	...	14,447	*46*	14,401	406,752	81,393	13,433	...	341	501,919	*753*	501,166
Bombay.															
Gokak Canal, 1st Section	...	...	...	...	...	...	...	32,180	7,028	591	...	...	40,099	*5*	40,094
Mhasvad Tank	...	...	...	...	...	...	...	158,147	34,193	6,279	...	...	198,619	*147*	198,472
Nira Canal	384	35	4	...	423	...	423	420,225	102,421	12,673	...	...	535,319	*800*	534,519
Chankapur Tank	1,716	393	...	...	2,109	*3*	2,106	5,808	2,433	717	...	...	9,018	*37*	8,581
Maladevi Tank	2,258	519	...	...	2,777	...	2,777	3,782	1,651	145	...	...	5,578	*7*	5,571
Shetphal Tank (Nira Canal)	11,623	2,115	...	...	13,738	...	13,738	12,216	2,251	...	...	...	14,467	...	14,467
	15,981	3,062	4	...	19,047	*3*	19,044	632,718	149,977	20,405	...	...	803,100	*996*	802,104
Total Construction	30,456	7,017	—*73*	166	37,566	*49*	37,517	1,718,667	409,511	54,875	3,375	362	2,186,790	*3,169*	2,183,621
Deduct—Outlay charged to Minor Works (*b*)	...	...	...	...	...	...	...	*194,894*	*75,113*	*15,803*	...	...	*285,810*	*377*	*285,433*
Net—Charged to Construction of Protective Irrigation Works	30,456	7,017	—*73*	166	37,566	*49*	37,517	1,523,773	334,398	39,072	3,375	362	1,900,980	*2,792*	1,898,188
Divisible under—															
India							*Rx.*								1,889,315
England							£								5,696
Exchange							*Rx.*								3,177
							37,517								

(*a*) This expenditure is a grant-in-aid sanctioned by the Imperial Government from the Protective Grant, other construction outlay has been incurred from Provincial Revenues.
(*b*) Details are given in Account No. 46B.

No. 46B.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION MINOR WORKS to 31st March 1898, on which the EXPENDITURE is now charged to PROTECTIVE.

PROVINCES AND CANALS.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
N.-W. P. and Oudh.							
Betwa Canal	2,153	15,106	644	...	17,903	...	17,903
Punjab.							
Swat River	100,220	28,877	4,933	...	134,030	*162*	133,868
Bombay.							
Gokak Canal, First Section and Storage Works	7,538	2,168	633	...	10,339	*5*	10,334
Mhasvad Tank	29,467	5,423	2,880	...	37,770	*83*	37,687
Nira Canal	53,450	21,361	6,192	...	81,003	*127*	80,876
Chankapur Tank	1,681	1,240	511	...	3,432	...	3,432
Maladevi Tank	385	938	10	...	1,333	...	1,333
	92,521	31,130	10,226	...	133,877	*215*	133,662
GRAND TOTAL	194,894	75,113	15,803	...	285,810	*377*	285,433

No. 47.—SUMMARY of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS and IRRIGATION WORKS.

YEARS.	STATE RAILWAYS.			IRRIGATION.				TOTAL.			
	India.	England.	TOTAL.	India.	England.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.
1881-82	682,403	...	682,403	135,449	...	...	135,449	817,852	...	...	817,852
1882-83	*—133,129*	...	*—133,129*	263,443	...	...	263,443	130,314	...	...	130,314
1883-84	649,248	...	649,248	283,191	26	6	283,223	932,439	26	6	932,471
1884-85	946,457	...	946,457	253,046	...	...	253,046	1,199,503	...	...	1,199,503
1885-86	589,000	...	589,000	186,807	...	...	186,807	775,807	...	...	775,807
1886-87	200,000	...	200,000	107,979	...	...	107,979	307,979	...	...	307,979
1887-88	...	...	...	91,006	...	...	91,006	91,006	...	...	91,006
1888-89	...	...	...	70,537	...	...	70,537	70,537	...	...	70,537
1889-90	...	...	...	71,457	...	...	71,457	71,457	...	...	71,457
1890-91	...	...	...	74,392	...	...	74,392	74,392	...	...	74,392
1891-92	484,795	...	484,795	75,453	1,728	750	77,931	560,248	1,728	750	562,726
1892-93	984,469	...	984,469	55,054	3,583	2,156	60,793	1,039,523	3,583	2,156	1,045,262
1893-94	1,060,954	...	1,060,954	56,044	186	121	56,351	1,116,998	186	121	1,117,305
1894-95	556,867	...	556,867	42,793	173	144	43,110	599,660	173	144	599,977
1895-96	529,867	...	529,867	38,317	...	...	38,317	568,184	...	...	568,184
1896-97	...	...	...	46,830	...	...	46,830	46,830	...	...	46,830
1897-98	...	...	...	37,517	...	...	37,517	37,517	...	...	37,517
TOTAL	6,550,931	...	6,550,931	1,889,315	5,696	3,177	1,898,188	8,440,246	5,696	3,177	8,449,119

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1897-98.

Section G.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance).

Expenditure *Rx.* 3,792.

Major Head.	No. of Account.	Detail of Account.	Page.	Amount of each Account.	
				Detail.	Major Head Total. Expenditure.
					Rx.
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	48	Capital Expenditure . . .	112	...	3,792
				Total .	3,792

No. 48.—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against REVENUE in addition to that under FAMINE INSURANCE) for, and to end of, the Year 1897-98.

PROVINCES AND RAILWAYS.	DURING THE YEAR 1897-98.	TO CLOSE OF PREVIOUS YEAR.	TOTAL TO END OF 1897-98.	REMARKS.
IMPERIAL.	*Rx.*	*Rx.*	*Rx.*	
India.				
Bhopal	...	131,057	131,057	Details of Construction expenditure on lines are exhibited in Account No. 70, pages 200 and 201, in which this expenditure is incorporated and deducted at foot.
Punjab.				
North Western (Frontier Sections)	...	4,779,792	4,779,792	
Frontier Railway Reserve Material	...	333,048	333,048	
Madras.				
Vizagapatam-Raipur Survey	...	8,450	8,450	
East Coast	...	201,225	201,225	
TOTAL IMPERIAL	...	5,453,572	5,453,572	
PROVINCIAL.				
Assam.				
Jorhat	702	89,563	90,265	
Cherra-Companygunj	—465	77,377	76,912	
	237	166,940	167,177	
Bengal.				
Kaunia-Dhurla Section, Eastern Bengal	...	97,251	97,251	
N.-W. Provinces and Oudh.				
Lucknow-Sitapur-Seramau Section, Lucknow Bareilly	...	358,346	358,346	
Madras.				
Mayavaram-Mutupet	2,761	246,944	249,705	
Bombay.				
Hyderabad-Shadipalli	794	182,986	183,780	
TOTAL PROVINCIAL	3,792	1,052,467	1,056,259	
GRAND TOTAL	3,792	6,506,039	6,509,831	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1897-98.

Section H.—Railway Revenue Account.

Revenue *Rx.* 21,260,886. Expenditure *Rx.* 22,693,502.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.* (a)
State Railways . .	49	Gross Receipts and Working Expenses .	114	...	19,044,525	9,201,202
	49A	Interest on Debt	116	...	...	5,509,138
	49A	„ „ India	116	3,991,278	...	...
	49B	„ „ England, E. I. Railway .	118	475,050	...	...
	49C	„ „ „ E. B. Railway .	118	52,693	...	...
	49D	„ „ „ North-Western (S. P. and D.) Railway . .	118	249,672	...	...
	49E	„ „ „ Oudh and Rohilkhand Railway .	119	511,237	...	...
	49F	„ „ „ South Indian Railway . . .	119	229,208	...	...
		Annuities in purchase of Railways . .	...	...	...	2,676,715
	49B	East Indian Railway . . .	118	1,842,271	...	...
	49C	Eastern Bengal Railway . . .	118	190,519	...	...
	49D	North-Western (Sind, Punjab and Delhi) Railway	118	643,925	...	...
	50	Interest chargeable against Companies on Advances	119	...	...	429,873
	51	Interest on Capital deposited by Companies .	119	...	...	1,243,288
Guaranteed Companies	49A	Net Traffic Receipts	116	...	2,201,392	...
	49A	Surplus Profits, Land and Supervision .	116	...	...	126,213
	49A	Interest	116	...	...	3,377,084
	52	Detailed Account of Charges for Surplus Profits, Land and Supervision . . .	120	126,213	...	...
	53	Total amount advanced for Guaranteed Interest	121	...	...	...
Subsidized Companies	54	Repayment of Advances of Interest . .	121	...	14,969	...
	54A	Land and Subsidy	121	...	...	113,760
Miscellaneous Railway Expenditure . .	55	Miscellaneous Charges and Surveys . .	122	...	...	16,229
				TOTAL .	21,260,886	22,693,502

(a) Includes Rx. 487,799 on account of Surplus Profits and Provident Fund of the East Indian, Rajputana-Malwa, Burma, Bengal Central, Lucknow-Bareilly, South Indian, Mysore and Southern Mahratta Railways.

No. 49.—DETAILED ACCOUNT showing the REVENUE EARNINGS and WORKING

PROVINCES AND RAILWAYS.	No. of Items.	Capital Outlay to 31st March 1898.	GROSS EARNINGS. Coaching Traffic.	Goods Traffic.	Miscellaneous and Suspense.	TOTAL.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
GUARANTEED RAILWAYS.						
Great Indian Peninsula	1	27,997,041	699,785	2,222,055	—48,763	2,873,077
Bombay, Baroda and Central India	2	10,644,847	390,647	977,227	33,915	1,401,789
Madras	3	12,161,376	449,032	665,641	25,057	1,139,730
TOTAL GUARANTEED RAILWAYS			1,539,464	3,864,923	10,209	5,414,596
STATE RAILWAYS.						
India, General.						
East Indian	4	(a)37,077,950	1,749,755	4,065,688	*69,038	*5,884,481
Rajputana-Malwa System, including Godhra-Rutlam-Nagda	5	15,055,877	610,414	1,326,113	37,943	1,974,470
Bhopal	6	236,713	...	...	15,221	15,221
Palanpur-Deesa	7	23,327	1,146	2,794	29	3,969
			2,361,315	5,394,595	122,231	7,878,141
Central Provinces.						
Bengal-Nagpur	8	9,964,917	132,667	434,717	47,927	615,311
Wardha Coal	9	499,033	...	...	19,886	19,886
Umaria Colliery	10	119,126	...	...	38,506	38,506
Warora Colliery	11	185,663	...	...	55,226	55,226
			132,667	434,717	101,545	728,929
Burma.						
Burma	12	8,873,010	434,743	421,090	13,443	869,276
Assam.						
Assam-Bengal	13	6,801,162	59,659	41,974	4,918	106,551
Jorhat	14	90,265	1,032	8,551	1,140	10,723
Cherra-Companygunj	15	76,912	38	465	68	571
			60,729	50,990	6,126	117,845
Bengal.						
Eastern Bengal	16	(b)11,373,796	491,774	949,540	88,899	1,530,213
Bengal Central†	17	(d)1,183,526	68,536	39,035	10,799	118,370
Bengal and North-Western and Tirhoot	18	2,612,267	240,498	306,193	78,348	625,039
			800,808	1,294,768	178,046	2,273,622
North-Western Provinces and Oudh.						
Oudh and Rohilkhand	19	11,884,494	375,224	435,218	71,664	882,106
Indian Midland	20	(d)8,893,393	202,132	345,440	21,062	568,634
Lucknow-Bareilly	21	(h) 939,939	33,871	51,913	4,118	89,902
			611,227	832,571	96,844	1,540,642
Punjab.						
North-Western	22	(c)45,305,226	1,291,703	2,154,593	36,525	3,482,821
Madras.						
South Indian	23	(g)7,337,651	475,310	390,000	29,092	894,402
East Coast (including Bezwada extension)	24	5,833,513	146,920	143,761	15,537	306,218
Bezwada-Madras (Ennore-Madras Section)	25	59,759	4,169	2,190	28	6,387
Guntakal-Mysore Frontier	26	590,262	21,034	41,031	1,618	63,683
Mysore	27	(d)1,484,088	70,003	117,712	2,216	189,931
Mayavaram-Mutupet	28	249,705	18,245	7,367	225	25,837
			735,681	702,061	48,716	1,486,458
Bombay.						
Southern Mahratta	29	(f)9,775,046	164,529	443,505	9,464	617,498
Dhond-Manmad	30	1,140,731	...	...	(e)28,128	28,128
Hyderabad-Shadipalli	31	183,780	8,477	12,459	229	21,165
			173,006	455,964	37,821	666,791
TOTAL STATE RAILWAYS			6,601,879	11,741,349	701,297	19,044,525

* Includes £230 on account of rent of premises in England occupied by the East Indian Railway Company, and *Rx.* 130, Exchange thereon.
† Although for convenience classified among State Railways, this line is the property of the Bengal Central Railway Company.

(a) The actual Capital cost of the East Indian Railway is as follows:

	Rx.
By Company before purchase	30,650,000
„ Government before purchase	264,527
„ Government after purchase	6,163,423
	37,077,950

This excludes the premiums on the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or in purchase of Annuities.

(c) The actual cost of the North-Western Railway is as follows:

	Rx.
By Company before purchase on S. P. & D.Ry.	11,075,320
„ Government before purchase do.	287,047
„ Government before and after purchase on the combined undertaking	33,942,859
	45,305,226

This excludes the premiums on commuted value of Capital Stock, or the premium issued in excess for purchase of Annuities.

(d) Rupee outlay.
(e) Net Receipts.
(f) Represents rupee outlay by the Southern Mahratta Railway Company and outlay by Government on the Bellary-Kistna Railway.

(h)

	Rx.
State outlay	512,114
Rupee outlay by Co.	427,825
	939,939

(j) Exclusive of Rx. 487,799 on account of Surplus Profits paid to Companies. (See Note (a) page 113.)

EXPENSES of RAILWAYS in INDIA during the year 1897-98.

WORKING EXPENSES.						NET RECEIPTS.	Percentage of net receipts on Capital Outlay.	No. of Items.
Maintenance of Way, Works, and Stations.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses.	General Charges Miscellaneous, and Suspense.	TOTAL.			
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
446,959	679,307	266,170	299,514	181,738	1,873,688	999,389	3·56	1
269,840	239,359	104,662	98,699	76,367	788,933	612,856	5·75	2
124,124	213,340	60,544	83,017	68,958	550,583	589,147	4·84	3
840,929	1,132,006	431,376	481,830	327,063	3,213,204	2,201,392		
402,952	472,414	146,712	352,318	304,880	1,679,276	4,205,205	11·34	4
202,211	341,176	92,366	161,884	139,293	936,930	1,037,540	6·89	5
...	...	...	...	9,108	9,108	6,113	2·58	6
473	756	203	359	(*k*)951	2,742	1,227	5·26	7
605,636	814,346	239,281	514,561	454,232	2,628,056	5,250,085		
70,183	92,792	25,039	56,827	72,242	317,083	298,228	2·99	8
...	...	...	...	14,032	14,032	5,854	1·17	9
...	...	...	...	37,723	37,723	783	·65	10
...	...	...	...	39,593	39,593	15,633	8·42	11
70,183	92,792	25,039	56,827	163,590	408,431	320,498		
131,655	155,286	40,827	90,414	85,010	503,192	366,084	4·13	12
26,540	17,485	2,296	16,242	27,198	89,761	16,790	·25	13
2,396	1,879	506	2,190	1,199	8,170	2,553	2·82	14
4,833	819	501	481	229	6,863	—6,292	...	15
33,769	20,183	3,303	18,913	28,626	104,794	13,051		
34,968	166,065	48,206	147,226	169,957	666,422	863,791	7·59	16
10,512	16,887	2,758	12,977	20,215	69,349	49,021	4·14	17
71,634	54,497	15,505	48,107	(*l*) 253,616	443,359	181,680	6·95	18
223,114	237,449	66,409	208,310	443,788	1,179,130	1,094,492		
115,743	154,734	43,657	77,392	69,991	461,517	420,589	3·54	19
61,360	110,532	20,387	45,081	65,604	312,564	256,070	2·88	20
...	...	...	...	52,172	52,172	37,730	4·01	21
177,103	265,266	70,044	123,073	190,767	826,253	714,389		
558,736	691,715	121,400	277,557	180,770	1,830,178	1,652,643	3·65	22
103,037	168,265	51,319	81,514	68,942	473,077	421,325	5·74	23
46,957	71,164	11,470	34,595	47,173	211,359	94,859	1·02	24
1,409	1,180	334	460	656	4,039	2,348	3·93	25
8,501	12,942	2,791	6,330	6,603	37,167	26,516	4·49	26
25,101	38,489	8,289	18,916	21,766	112,561	77,370	5·21	27
2,991	4,863	1,479	2,353	3,297	14,983	10,854	4·35	28
187,996	296,903	75,082	144,108	148,437	853,186	633,272		
83,719	125,249	26,692	61,767	68,116	365,543	251,955	2·58	29
...	...	...	...	...	...	28,128	2·47	30
4,986	...	...	...	9,654	14,640	6,525	3·55	31
88,705	125,249	26,692	61,767	77,770	380,183	286,608		
2,076,897	2,699,189	668,737	1,495,590	1,772,990	(*j*)8,713,403	10,331,122		

(*b*) The actual Capital cost of the Eastern Bengal Railway is as follows:

	Rx.	
By Company before purchase	3,279,138	This excludes the premium on the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or in purchase of Annuities.
„ Government before purchase	42,448	
„ Government before and after purchase on the combined undertaking	8,052,210	
	11,373,796	

(*g*) The actual Capital cost of the South Indian Railway is as follows:

By Company before purchase	4,703,280	This excludes premiums on commuted value of Capital Stock and Debentures and Debenture Stock.
„ Government on Villupuram-Dharmavaram to end of 1889-90	897,124	
„ Government on Nellore Branch to end of 1889-90	631,050	
„ Government after purchase on combined undertaking	1,106,197	
	7,337,651	

(*k*) Includes Rx. 632, share of net receipts payable to the Palanpur Durbar.
(*l*) Includes Rx. 184,303, share of net earnings payable to the Bengal and North-Western Railway Company.

H.—Railway Revenue Account.

No. 49A.—ABSTRACT ACCOUNT showing the RECEIPTS and CHARGES of the

PROVINCES AND RAILWAYS.	No. of Items.	CREDITED UNDER REVENUE HEADS.		CHARGED	
		Net Receipts.	Gross Receipts.	Working Expenses.	Interest and India.
		Rx.	*Rx.*	*Rx.*	*Rx.*
GUARANTEED RAILWAYS.					
Great Indian Peninsula	1	999,389	2,873,077	1,873,688	2,026
Bombay, Baroda and Central India	2	612,856	1,401,789	788,933	4,354
Madras	3	589,147	1,139,730	550,583	2,519
TOTAL GUARANTEED RAILWAYS		2,201,392	5,414,596	3,213,204	8,899
STATE RAILWAYS.					
India, General.					
East Indian	4	4,205,205	5,884,481	1,679,276	*287,331
Rajputana-Malwa System, including Godhra-Rutlam-Nagda	5	1,037,540	1,974,470	936,930	606,981
Bhopal	6	6,113	15,221	9,108	9,426
Palanpur-Deesa	7	1,227	3,969	2,742	933
State Railway Stores	8	...	...	...	3,279
		5,250,085	7,878,141	2,628,056	907,950
Central Provinces.					
Bengal-Nagpur	9	298,228	615,311	317,083	(*b*)73,667
Wardha Coal	10	5,854	19,886	14,032	19,985
Umaria Colliery	11	783	38,506	37,723	4,715
Warora Colliery	12	15,633	55,226	39,593	7,579
Bilaspur-Etawah	13	...	...	...	300
Nagpur-Chattisgarh Depreciation Account	14	...	...	...	2,628
		320,498	728,929	408,431	108,874
Burma.					
Burma	15	366,084	869,276	503,192	311,186
Assam.					
Assam-Bengal Part I	16	16,790	106,551	89,761	12,834
Assam-Bengal Part II	17				99,288
Jorhat	18	2,553	10,723	8,170	3,596
Cherra-Companygunj	19	—*6,292*	571	6,863	3,086
		13,051	117,845	104,794	118,804
Bengal.					
Eastern Bengal	20	863,791	1,530,213	666,422	3[illegible]
Bengal Central(*a*)	21	49,021	118,370	69,349	...
Bengal and North-Western and Tirhoot	22	181,680	625,039	443,359	10[illegible]
Tirhoot Extensions	23	...	...	...	1[illegible]
Rajbari-Faridpur	24	...	...	...	1,184
Cooch Behar-Santrabari	25	...	...	...	166
Rungpur-Dhubri (Teesta Bridge)	26	...	...	...	217
Ranaghat-Bhagwangola	27	...	...	...	1,209
		1,094,492	2,273,622	1,170,130	470,421
North-Western Provinces and Oudh.					
Oudh and Rohilkhand	28	420,589	882,106	461,517	60,835
Indian Midland	29	256,070	568,634	312,564	(*c*) 14,947
Rae Bareli-Benares	30	...	...	...	21,625
Lucknow-Bareilly	31	37,730	89,902	52,172	(*d*)36,186
Agra-Delhi Chord	32	...	...	...	187
		714,389	1,540,642	826,253	133,780
Punjab.					
North-Western	33	1,652,643	3,482,821	1,830,178	1,368,608
Mari-Attock	34	...	...	...	50,186
Lyallpur-Khanewal	35	...	...	...	2,736
Kotri-Rohri	36	...	...	...	46,207
Peshawar Railway Reserve Material	37	...	...	...	1,471
Frontier Railway Reserve Material	38	...	...	...	17,563
Petroleum Operations, Baluchistan	39	...	...	...	477
Jullundur-Hoshiarpur	40	...	...	...	65
Ludhiana-Ferozepore	41	...	...	...	102
Indus Bridge (Kotri-Rohri)	42	...	...	...	5,366
		1,652,643	3,482,821	1,830,178	1,492,781
Madras.					
South Indian	43	421,325	894,402	473,077	105,977
East Coast, including Bezwada Extension	44	94,859	306,218	211,359	232,143
Bezwada-Madras (Ennore-Bezwada section)	45	...	...	...	51,934
Ditto (Madras-Ennore section)	46	2,318	6,387	4,039	2,359
Guntakal-Mysore Frontier	47	26,516	63,683	37,167	23,608
Mysore	48	77,370	189,931	112,561	...
Godavari Bridge	49	...	...	...	3,421
Mayavaram-Mutupet	50	10,854	25,837	14,983	9,933
Vizagapatam-Raipur	51	...	...	...	980
		633,272	1,486,458	853,186	430,355
Bombay.					
Shadipalli-Jodhpore Frontier	52	...	...	...	91
Southern Mahratta	53	251,955	617,498	365,543	(*e*)66,314
Dhond-Manmad	54	28,128	28,128	...	45,594
Hyderabad-Shadipalli	55	6,525	21,165	14,640	7,335
Southern Mahratta (depreciation on works)	56	...	...	...	2,108
		286,608	666,791	380,183	121,442
TOTAL STATE RAILWAYS		10,331,122	19,044,525	8,713,403	(*g*)4,095,593

(*a*) Although for convenience classified among State railways, this line is the property of the Bengal Central Railway Company.

(*b*) Interest on the Capital Outlay incurred by Government on the Katni-Umaria Section, Rx. 19,415, and interest on advances in India, Rx. 54,252.

(*c*) Interest on advances in India, Rx. 14,064, and interest on over drawn Capital Rx. 883.

(*d*) 38, Interest on Debt *Rx.* 20,485
,, Capital deposited by Companies 15,701
36,186

(*e*) Interest on the Capital outlay on the Bellary-Kistna Railway.

(*f*) Interest charges for the Mysore Railway are included in the amount of interest shown against the Southern Mahratta Railway.

GOVERNMENT in respect of RAILWAYS during the year 1897-98.

UNDER EXPENDITURE HEADS.						NET LOSS OR GAIN TO GOVERNMENT.		No. of Items.
Annuities.		Payment to Companies on account of Surplus Profits & Provident Fund.	Charges for Land.	Cost of Controlling Establishment.	Total Charges.	Gain.	Loss.	
England.	Exchange.							
£	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
1,190,101	670,169	38	1,154	6,326	3,743,502	...	870,425	1
433,271	243,983	100,645	1,407	2,264	1,574,947	...	173,158	2
531,412	299,249	9,619	548	4,122	1,398,052	...	258,322	3
2,154,784	1,213,401	110,302	3,199	12,712	6,716,501	...	(h)1,301,905	
1,506,247	848,198	273,928	...	...	4,594,980	1,289,501	...	4
...	...	56,114	...	...	1,600,025	374,445	...	5
...	...	...	...	...	18,534	...	3,313	6
...	...	...	...	...	3,675	294	...	7
...	...	...	...	...	3,279	...	3,279	8
1,506,247	848,198	330,042	...	...	6,220,493	1,657,648	...	
271,974	153,154	...	...	...	815,878	...	200,567	9
...	...	...	...	...	34,017	...	14,131	10
...	...	...	...	...	42,438	...	3,932	11
...	...	...	...	...	47,172	8,054	...	12
...	...	...	...	...	300	...	300	13
...	...	...	...	...	2,628	...	2,628	14
271,974	153,154	...	...	...	942,433	...	213,504	
50,297	28,323	16,588	...	...	909,586	...	40,310	15
...	...	...	...	...	} 313,255	...	206,704	16
71,250	40,122	...	...	...				17
...	...	...	...	...	11,766	...	1,043	18
...	...	...	...	...	9,949	...	9,378	19
71,250	40,122	...	...	...	334,970	...	217,125	
155,594	87,618	...	...	...	1,258,059	272,154	...	20
33,750	19,006	11,971	...	...	134,076	...	15,706	21
...	...	...	...	...	547,339	77,700	...	22
...	...	...	...	...	15,240	...	15,240	23
...	...	...	...	...	1,184	...	1,184	24
...	...	...	...	...	166	...	166	25
...	...	...	...	...	217	...	217	26
...	...	...	...	...	1,209	...	1,209	27
189,344	106,624	11,971	...	...	1,957,499	316,132	...	
327,002	184,175	...	...	...	1,033,589	...	151,483	28
251,743	141,701	...	...	...	721,015	...	152,381	29
...	...	...	...	...	21,625	...	21,625	30
...	...	1,326	...	...	89,684	218	...	31
...	...	...	...	...	187	...	187	32
578,805	325,936	1,326	...	...	1,866,100	...	325,458	
571,670	321,921	...	...	...	4,092,383	...	609,562	33
...	...	...	...	...	50,186	...	50,186	34
...	...	...	...	...	2,736	...	2,736	35
...	...	...	...	...	46,207	...	46,207	36
...	...	...	...	...	1,471	...	1,471	37
...	...	...	...	...	17,563	...	17,563	38
...	...	...	...	...	477	...	477	39
...	...	...	...	...	65	...	65	40
...	...	...	...	...	102	...	102	41
...	...	...	...	...	5,366	...	5,366	42
571,076	321,921	...	...	...	4,216,556	...	733,735	
176,635	99,467	34,782	...	...	889,938	4,464	...	43
...	...	...	...	...	443,502	...	137,284	44
...	...	...	...	...	51,934	...	51,934	45
...	...	...	...	...	6,398	...	11	46
...	...	...	...	...	60,775	2,908	...	47
(f) ...	...	20,736	...	...	133,297	56,634	...	48
...	...	...	...	...	3,421	...	3,421	49
...	...	...	...	...	24,916	921	...	50
...	...	...	...	...	980	...	980	51
170,635	99,467	55,518	...	...	1,615,161	...	128,703	
...	...	...	...	...	91	...	91	52
270,899	152,549	72,354	...	...	927,659	...	310,161	53
...	...	...	...	...	45,594	...	17,466	54
...	...	...	...	...	21,975	...	810	55
...	...	...	...	...	2,108	...	2,108	56
270,899	152,549	72,354	...	...	997,427	...	339,230	
(g)3,687,127	(g)2,070,294	487,799	...	...	19,060,216		(h)15,691	

(g) Shown in Account No. 3 under Railway Revenue Account—

	India. Rx.	England. £	Exchange. Rx.
Interest on Debt	3,991,278	971,045	546,815
Annuities in purchase of Railways	...	1,712,419	904,296
Interest chargeable against Companies on Advances	87,731	218,884	123,258
Interest on Capital deposited by Companies	16,584	784,779	441,925
TOTAL	4,095,593	3,687,127	2,076,294

(h) Net Loss on Guaranteed and State Railways as above . Rx. 1,317,596

Add:

	Rx.
Net Payment on account of Subsidised Railways, Accounts Nos. 54 and 54A.	98,791
Miscellaneous Railway Expenditure, Account No. 55	16,229
TOTAL LOSS ON RAILWAYS AS DERIVED FROM ACCOUNTS NOS. 2 AND 3	1,432,616

H.—Railway Revenue Account

No. 49B.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1897-98, of the EAST INDIAN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on Debenture Stock	...	64,605	36,381	100,986
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	231,871	130,571	362,442
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	7,435	4,187	11,622
Interest on India 4 per cent. Rupee Debt issued in redemption of portion of Annuity	...	...	...	...
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of June 1895, and at 3½ per cent. from 1st July 1895 to end of last year, *plus* half the Outlay of the year	287,331	...	...	287,331
TOTAL INTEREST ON DEBT	287,331	303,911	171,139	762,381
ANNUITIES IN PURCHASE.				
Annuity terminating in 1953 at the rate of £5-12-6 for every £100 Stock of the Company	...	849,167	478,183	1,327,350
Sinking Funds pursuant to Acts 42 and 43 Vict., c. 206, Section 51 and 44 and 45, Vict. c. 53, Section 2(*a*)	...	66,045	37,191	103,236
Contribution towards management	...	1,374	774	2,148
Interest in lieu of deferred Annuity	...	262,000	147,537	409,537
TOTAL ANNUITIES IN PURCHASE	...	1,178,586	663,685	1,842,271
TOTAL	287,331	1,482,497	834,824	2,604,652

No. 49C.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1897-98, of the EASTERN BENGAL RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on Debenture Stock	...	13,946	7,853	21,799
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	19,743	11,118	30,861
Interest on India 3 per cent. Stock issued in redemption of Debenture Stock	...	21	12	33
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	348,425			348,425
TOTAL INTEREST ON DEBT	348,425	33,710	18,983	401,118
ANNUITIES IN PURCHASE.				
Annuity terminating in 1957 at the rate of £6-3-4·79 for every £100 Stock of the Company	...	116,831	65,790	182,621
Sinking Funds pursuant to Act 44 and 45, Vict., c. 53, Section 2 (*a*)	...	4,924	2,773	7,697
Contribution towards management	...	129	72	201
TOTAL ANNUITIES IN PURCHASE	...	121,884	68,635	190,519
TOTAL	348,425	155,594	87,618	591,637

No. 49D.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1897-98, of the NORTH-WESTERN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.				
North-Western Railway.	*Rx.*	£	*Rx.*	*Rx.*
Interest on India 3½ per cent. Stock issued in redemption of Sind, Punjab and Delhi Railway Annuity	...	159,727	89,945	249,672
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	1,368,608	...	...	1,368,608
TOTAL INTEREST ON DEBT	1,368,608	159,727	89,945	1,618,280
ANNUITIES IN PURCHASE.				
Sind, Punjab and Delhi Railway.				
Annuity terminating in 1958 at the rate of £5-3-3·141 for every £100 Stock of the Company	...	371,208	209,034	580,242
Sinking Funds pursuant to Acts 44 and 45, Vict., c. 53, Section 2(*a*)	...	40,482	22,796	63,278
Contribution towards management	...	259	146	405
TOTAL ANNUITIES IN PURCHASE	...	411,949	231,976	643,925
TOTAL	1,368,608	571,676	321,921	2,262,205

No. 49E.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1897-98, of the OUDH AND ROHILKHAND RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on Debenture Stock	...	15,388	8,665	24,053
Interest on India 3½ per cent. Stock	...	*—589*	*—332*	*—921*
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	309,995	174,565	484,560
Discount Sinking Fund in redemption of Debt incurred in excess of money raised	...	2,268	1,277	3,545
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	60,835	...	...	60,835
TOTAL	60,835	327,062	184,175	572,072

No. 49F.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1897-98, of the SOUTH INDIAN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on Debenture Stock	...	19,125	10,770	29,895
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	119,887	67,511	187,398
Interest on India 2½ per cent. Stock issued in redemption of Debentures	...	7,623	4,292	11,915
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	105,977	...	...	105,977
TOTAL	105,977	146,635	82,573	335,185

No. 50.—ABSTRACT ACCOUNT of INTEREST chargeable against Companies on ADVANCES debited to IMPERIAL FUNDS, during the Year 1897-98.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
IMPERIAL.	*Rx.*	£	*Rx.*	*Rx.*
Central Provinces.				
Bengal-Nagpur	73,667	89,700	50,512	213,879
Bengal.				
Bengal Central	...	16,250	9,151	25,401
N.-W. P. and Oudh.				
Indian Midland	14,064	43,712	24,615	82,391
Bombay.				
Southern Mahratta	...	69,222	38,980	108,202
TOTAL	87,731	218,884	123,258	429,873

No. 51.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by RAILWAY COMPANIES debited to IMPERIAL FUNDS, during the Year 1897-98.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
IMPERIAL.	*Rx.*	£	*Rx.*	*Rx.*
India.				
East Indian	...	23,750	13,374	37,124
Central Provinces.				
Bengal-Nagpur	...	182,274	102,642	284,916
Burma.				
Burma Railways	...	50,297	28,323	78,620
Assam.				
Assam-Bengal	...	71,250	40,122	111,372
Bengal.				
Bengal Central	...	17,500	9,855	27,355
N.-W. P. and Oudh.				
Indian Midland	883	208,031	117,146	326,060
Lucknow-Bareilly	15,701	...	...	15,701
Madras.				
South Indian	...	30,000	16,894	46,894
Bombay.				
Southern Mahratta	...	201,677	113,569	315,246
TOTAL	16,584	784,779	441,925	1,243,288

No. 52.—DETAILED ACCOUNT of CHARGES for SURPLUS PROFITS, LAND and SUPERVISION under GUARANTEED RAILWAYS, for the Year ended 31st March 1898.

	India.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Madras.	Bombay.	TOTAL.
SURPLUS PROFITS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Great Indian Peninsula Railway	38	...	...	...	...	...	...	38
Bombay, Baroda and Central India Railway	100,645	...	...	...	...	...	...	100,645
Madras Railway	9,619	...	...	...	...	...	...	9,619
TOTAL	110,302	...	...	...	...	...	...	110,302
COMPENSATION FOR LAND.								
Great Indian Peninsula Railway	...	...	...	...	...	...	1,154	1,154
Bombay, Baroda and Central India Railway	...	...	...	...	...	...	1,497	1,497
Madras Railway	...	...	...	...	...	548	...	548
TOTAL	...	...	...	...	...	548	2,651	3,199
ESTABLISHMENT.								
Director of Railway Construction, Secretary to Government and Consulting Engineers for Railways, and their Establishments, Salaries, Travelling Allowances and Contingencies	15,332	4,271	3,671	8,443	10,563	6,890	11,542	60,712
Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances and Contingencies	...	1,529	2,501	6,782	5,461	4,870	11,169	32,312
Deduct—Contribution for Government supervision, audit and control for 1897-98, recoverable from Companies :								
East Indian	*10,000*							
Rajputana-Malwa system	*14,519*							
Bengal and North-Western and Tirhoot	*4,956*							
Bengal-Nagpur	*9,659*							
Bengal Central	*1,000*							
Indian Midland	*6,365*							
Southern Mahratta and Mysore	*10,704*							
Lucknow-Bareilly	*1,140*							
South Indian	*8,545*							
Assam Bengal	*5,467*							
Burma Railways	*7,957*							
	—80,312	...	...	...	...	...	...	*—80,312*
TOTAL	*—64,980*	5,800	6,172	15,225	16,024	11,760	22,711	12,712
GRAND TOTAL	45,322	5,800	6,172	15,225	16,024	12,308	25,362	126,213

No. 53.—STATEMENT showing the TOTAL AMOUNT advanced on account of GUARANTEED INTEREST to INDIAN RAILWAY COMPANIES to 31st March 1898, the NET REVENUE of the several COMPANIES to the 31st of December 1897, appropriated towards the REPAYMENT of that AMOUNT and the BALANCE.

N. B.—For the purposes of this account the Net Revenue and the Payments of Guaranteed Interest made in India are brought to account at the contract rates of Exchange.

COMPANIES.	GUARANTEED INTEREST ADVANCED TO 31ST MARCH 1898.			Aggregate of Net Revenue Balances for the several half-years to 31st December 1897, inclusive, less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	In England.	In India.	TOTAL.		
	£	£	£	£	£
Bombay, Baroda and Central India Railway . .	13,825,795	101,837	13,927,632	13,082,159	845,473
Great Indian Peninsula Railway	39,456,281	481,030	39,937,311	36,199,305	3,738,006
Madras Railway	18,673,818	5,595	18,679,413	10,374,219	8,305,194
TOTAL £	71,955,894	588,462	72,544,356	59,655,683	12,888,673

No. 54.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDIZED RAILWAYS (REPAYMENT OF ADVANCES OF INTEREST) credited to IMPERIAL FUNDS during the Year ended 31st March 1898.

		IMPERIAL.
INDIA—		
Madras—		
Recovery of NET LOSS on the Mysore Railway (after paying interest) from H. H. the Maharaja of Mysore		*Rx.* 12,990
ENGLAND—		
Rohilkund-Kumaon Railway—		
Government share of Surplus Profits taken in reduction of the Company's debt for advances of Interest	£ 1,266	
EXCHANGE ON RECEIPTS IN ENGLAND	Rx. 713	
		1,979
TOTAL RECEIPTS .		14,969

No. 54A.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED RAILWAYS (LAND, SUBSIDY AND ADVANCES of INTEREST) debited to IMPERIAL and PROVINCIAL FUNDS during the Year ended 31st March 1898.

	IMPERIAL.	PROVINCIAL.	TOTAL.
Assam.	*Rx.*	*Rx.*	*Rx.*
Subsidy to the Assam Railway and Trading Company . . .	...	10,000	
Share of joint audit charges of the Assam Railways and Trading Company	...	183	
	...	10,183	10,183
Bengal.			
Bengal and North-Western Railway Company (Land) . . .	58,730	...	
Mymensingh-Jamalpur Railway Company (ditto) . . .	5,815	...	
Brahmaputra Sultanpur Railway Company (ditto) . . .	2,482	...	
South Behar Railway Company (ditto) . . .	27,362	...	
Segowlie-Raksaul Railway Company (ditto) . . .	4,158	...	
	98,547	...	98,547
Punjab.			
Southern Punjab Railway Company (Land)	1,956	...	1,956
Madras.			
Nilgiri Railway Company (Land)	1,037	...	1,037
Bombay.			
Ahmedabad-Parantij Railway Company (Land)	10	...	
Tapti Valley Railway Company (ditto)	1,275	...	
Barsi-Pandharpur-Sangola Railway Company (ditto) . . .	752	...	
	2,037	...	2,037
TOTAL .	103,577	10,183	113,760

No. 55.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE, for the Year ended 31st March 1898.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.	Imperial.	Provincial.	TOTAL.
India, General.	*Rx.*	*Rx.*	*Rx.*
Surplus Establishment and Miscellaneous Charges	8,804	...	
Establishment of the Director of Railway construction (share of)	15,332	...	
Port Store-keeper's Establishment	2,039	...	
Godhra-Baroda Survey	—4	...	
Rutlam-Muttra Survey	1	...	
TOTAL	26,172	...	26,172
Central Provinces.			
Satpura Railway Survey	2,323	...	2,323
Burma.			
Myinmu-Monywa Survey	152	...	
Meiktila-Myingyan (Land)	4,859	...	
Meiktila-Myingyan Survey	...	505	
TOTAL	5,011	505	5,516
Bengal.			
Kaunia-Dhubri Gauhati Survey	2,815	...	
Cooch Behar-Santrabari Survey	—222	...	
Eastern Bengal Railway Extensions and Branches	—2	...	
Ranaghat-Bhagwangola-Raiganj Survey	4,266	...	
Faridpur-Samjhia-Rampur Bauleah Survey	50	...	
Singhia-Madaripur-Chandpur Survey	910	...	
Sakri-Jainagar and Bairagnia-Bagaha Survey	2,763	...	
Cuttack-Midnapur-Calcutta Survey	—19,206	...	
Moghul Serai-Howrah Survey	—7,306	...	
Midnapur-Jherriah and Ranchi Plateau Survey	5,299	...	
Benares-Puri Survey	—3,295	...	
Barun-Daltongunj Survey	3,836	...	
Sakri-Jainagar Branch (Land)	2,037	...	
Bettiah-Bagaha Extension (ditto)	599	...	
Mahanadi Bridge Survey	—2,890	...	
Kissengunj-Katchandpur-Magura Survey	605	...	
Bogra-Kaliganj Survey	—763	...	
Shikarpur-Munshiganj Survey	47	...	
TOTAL	—10,457	...	—10,457
North-Western Provinces and Oudh.			
Hurpalpur-Rath-Nowgong Survey	13	...	
Hurdwar-Dehra Survey	—811	...	
Ghaziabad-Moradabad Survey	1	...	
TOTAL	—797	...	—797
Punjab.			
Nowshera-Dargai Survey	1,256	...	
Ludhiana-Dhuri-Jakhali Survey	2,651	...	
Rewari-Kuchaman Survey	2,558	...	
Sukkur-Shikarpur Survey	570	...	
Kashmir Railway Surveys	—7,674	...	
Abt Material and Engine suspense account	—11,782	...	
Frontier Railway Reserve Material	619	...	
TOTAL	—11,802	...	—11,802
Madras.			
Shoranur-Cochin Survey	171	...	
Madura-Pamben Survey	1	...	
Arsikere-Mangalore Survey	—345	...	
Cannanore-Calicut Survey	—3,090	...	
Vizianagram-Raipur Survey	5,594	...	
TOTAL	2,331	...	2,331
Bombay.			
Rajpipla Railway (Land)	2	...	
Hyderabad-Godavari Valley Railway (Land)	495	...	
Bombay-Sind Connection Survey	2,197	...	
Barsi-Pandharpur Sangola Survey	...	249	
TOTAL	2,694	249	2,943
GRAND TOTAL . Rx.	15,475	754	16,229

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1897-98.

Section J.—Irrigation.

Revenue *Rx.* 3,569,864. Expenditure *Rx.* 3,144,085.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
					Rx.	*Rx.*
Major Works . .	56	Direct receipts	124	...	2,377,744	...
	57	Working Expenses (Abstract Account) .	125	...	...	892,119
	57A	„ „ (Detailed Account) .	126	892,119	...	...
	58	Portion of Land Revenue due to Irrigation (See also Account No. 13A) . . .	128	...	964,738	...
	58	Statement of Financial Results . . .	128	...	...	...
	58	Interest on Debt	128	...	...	1,284,249
Minor Works and Navigation . .	59	Gross Receipts	135	...	227,382	...
	59A	Summary of Receipts from Minor Works and Navigation	136	227,382	...	...
	60	Expenditure (Abstract Account) . .	139	...	...	967,717
	60A	Detailed Account of Expenditure against Capital Account from Imperial and Provincial Funds	143	141,414	...	...
	60B	Detailed Account of Expenditure against Revenue Account from Imperial, Provincial and Local Funds	146	180,089	...	...
			Total .		3,569,864	3,144,085

No. 56.—ACCOUNT of DIRECT RECEIPTS from MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1897-98.

	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Imperial.												
N.-W. Provinces and Oudh.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Betwa Canal	13,183	...	2	...	471	...	...	...	21	5	88	13,770
Punjab.												
Western Jumna Canal	137,959	59,415	651	11	918	221	1,783	6,024	173	384	350	207,889
Ditto Sirsa Branch	31,353	15,435	82	...	...	57	...	...	35	48	1	47,011
Bári Doáb Canal	274,323	...	1,573	21	1,640	1,039	13,976	...	137	113	185	293,007
Sirhind Canal	308,676	...	1,526	...	877	1,234	11,723	908	435	313	8,784	334,476
Lower Sohag and Para Canal	9,763	...	13	...	...	29	...	...	...	6	171	9,982
Chenab Canal	198,883	1,693	131	...	5	345	920	...	743	97	2,072	204,889
Sidhnai Canal	34,035	...	48	...	8	14	...	...	33	37	6	34,181
Swat River Canal	35,716	...	8	...	129	1	586	...	72	...	38	36,550
	1,030,708	76,543	4,032	32	3,577	2,940	28,988	6,932	1,628	998	11,607	1,167,985
Deduct—Share of Revenue due to Native States												
Sirhind Canal	...	...	*38*	...	*358*	*491*	*3,415*	*252*	*129*	*1*	*128*	*4,812*
Sirsa Branch, Western Jumna Canal	...	...	*10*	...	...	*15*	...	...	*9*	...	...	*34*
TOTAL	1,030,708	(a)76,543	3,984	32	3,219	2,434	25,573	6,680	1,490	997	11,479	1,163,139
Madras.												
Godávári Delta Project	...	...	...	6	678	1,098	...	7,658	28	...	177	9,645
Kistna Delta Project	...	...	...	...	350	1,089	...	2,814	156	2	112	4,523
Cauvery Delta Project	...	...	...	...	63	215	...	...	12	2	43	335
Pennér Anicut Project	...	...	...	...	29	8	...	...	...	...	...	37
Sriváikuntam Anicut Project	...	...	...	65	23	87	...	...	22	...	...	197
Sangam Anicut System	...	...	...	...	...	112	...	...	19	...	...	131
Kurnool Canal	13,610	...	...	...	62	372	...	128	48	...	6	14,226
Periyar Project	...	...	...	...	3	1	...	56	6	1	2	69
Rushikulya Project	...	...	...	25	...	24	...	1	...	...	28	78
TOTAL	13,610	...	...	96	1,208	3,006	...	10,657	291	5	368	29,241
Bombay.												
Desert Canal	3,234	...	...	...	...	1	...	...	21	5	23	3,284
Begari Canal	3,571	...	...	...	1	83	...	...	...	10	100	3,765
Eastern Nara Works	201	...	...	...	117	252	...	...	...	131	1,953	2,654
Hathmati Canal	1,135	...	8	...	20	72	...	...	1	...	43	1,279
Pravara River Works—Lakh Canal	229	...	...	...	...	27	...	...	...	1	...	257
Kadva River Works	737	...	...	...	9	17	...	...	2	...	...	765
Krishna Canal	5,605	...	2	...	...	207	...	...	6	...	...	5,820
Lower Panjhra River Works	1,078	...	3	...	4	35	...	...	...	...	18	1,138
Ekruk Tank	638	...	259	259	15	468	...	...	...	...	49	1,688
Mutha Canals	11,359	...	169	10,692	13	125	600	...	13	...	446	23,417
Unharwáh Canal	21	...	...	...	1	...	...	...	...	21	16	59
Mhasvad Tank	1,500	...	...	...	...	26	...	...	3	...	1	1,530
Nira Canal	13,390	...	2	...	...	39	...	...	35	...	105	13,571
TOTAL	42,698	...	443	10,951	180	1,352	600	...	81	168	2,754	59,227
Total Imperial	1,106,199	76,543	4,429	11,079	5,078	6,792	26,173	17,337	1,883	1,175	14,689	1,265,377

Provincial.												
Bengal.												
Orissa Project	31,473	...	5	...	235	142	...	21,128	480	...	2,013	55,476
Midnapore Canal	11,991	...	1	...	4	2	...	13,223	100	...	2,242	27,563
Tidal Canal	...	...	...	...	1	43	...	9,076	32	...	69	9,221
Sone Project	114,224	...	54	...	171	82	102	8,843	851	14	2,356	126,697
TOTAL	157,688	...	60	...	411	269	102	52,270	1,463	14	6,680	218,957
N.-W. Provinces and Oudh.												
Ganges Canal	337,393	12,341	197	148	7,289	...	3,382	553	59	362	1,830	363,554
Lower Ganges Canal	256,398	27,367	362	(*b*) 33	3,683	...	746	516	161	527	1,110	290,903
Agra Canal	80,819	13,951	111	...	1,336	...	331	536	18	166	138	97,406
Eastern Jumna Canal	135,724	1,029	83	51	3,435	...	647	7	11	510	50	141,547
TOTAL	810,334	(*a*) 54,688	753	232	15,743	...	5,106	1,612	249	1,565	3,128	893,410
Total Provincial	968,022	54,688	813	232	16,154	269	5,208	53,882	1,712	1,579	9,808	1,112,367
GRAND TOTAL	2,068,221	131,231	5,242	11,311	21,232	7,061	31,381	71,219	3,595	2,754	24,497	2,377,744

(*a*) Recoveries by the Civil Department.

(*b*) Includes Rx. 31 for water supplied to Military Department.

No. 57.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS, debited to IMPERIAL and PROVINCIAL FUNDS, during the Year 1897-98.

	IMPERIAL.					PROVINCIAL.			GRAND TOTAL.
	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	Bengal.	N.-W. P. and Oudh.	TOTAL.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Working Expenses and Maintenance:									
Extensions and Improvements	392	18,169	5,276	3,809	27,646	3,444	19,215	22,659	50,305
Repairs	4,875	149,540	66,656	32,812	253,883	48,824	99,051	147,875	401,758
Establishment	5,281	165,801	57,033	19,649	247,764	73,727	(*d*) 128,230	201,957	449,721
Tools and Plant	186	2,891	10,048	539	13,664	7,452	2,846	10,298	23,962
Refunds of Revenue	9	(*c*) 2,211	52	116	2,388	1,739	1,324	3,063	5,451
Suspense	...	—*342*	...	...	—*342*	...	...	...	—*342*
TOTAL	10,743	338,270	139,065	56,925	545,003	135,186	250,666	385,852	930,855
Deduct—Share of Working Expenses of Sirhind Canal and Sirsa Branch, Western Jumna Canal, due from Native States	...	*38,736*	...	...	*38,736*	...	...	...	*38,736*
GRAND TOTAL . Rx.	10,743	299,534	139,065	56,925	506,267	135,186	250,666	385,852	892,119

(*c*) Includes *Rx.* 449 on account of Refund of Owners' Rates by Civil Department. (*d*) Includes *Rx.* 2,247 for Charges in Civil Department.

No. 57 A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1897-98.

	Expenditure during the Year.							Expenditure to end of the Year.							
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Profit and Loss.	Refunds of Revenue.	Suspense.	Total.
Imperial.															
N.-W. Provinces and Oudh.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Lower Ganges Canal	...	...	...	...	...	...	...	29,903	...	7,769	1,126	...	...	...	38,798
Betwa Canal	392	4,875	5,281	186	9	...	10,743	4,574	39,152	68,722	1,649	...	486	...	114,583
TOTAL	392	4,875	5,281	186	9	...	10,743	34,477	39,152	76,491	2,775	...	486	...	153,381
Punjab.															
Western Jumna Canal	2,033	30,361	29,970	797	(a)1,058	...	64,219	57,873	952,302	893,644	19,058	323	12,712	...	1,935,912
Ditto Sirsa Branch	321	12,061	12,399	259	...	...	25,040	2,184	54,338	47,987	1,585	...	1	...	106,095
Bári Doab Canal	938	28,663	32,659	376	61	...	62,697	77,271	824,188	871,072	19,070	107	8,461	...	1,800,169
Sirhind Canal	12,119	35,376	45,709	575	999	—342	94,436	91,694	428,232	404,559	8,024	46	1,985	700	935,240
Lower Sohag and Para Canal	20	3,770	3,311	...	—2	...	7,099	737	39,483	29,390	29	...	161	...	69,800
Chenab Canal	1,968	29,504	29,542	1,002	94	...	62,110	11,620	147,435	131,567	3,371	...	1,928	...	295,921
Sidhnai Canal	673	6,403	5,059	234	1	...	12,370	6,418	49,459	39,845	1,983	...	21	...	97,726
Swat River Canal	97	3,402	7,152	—352	...	...	10,299	4,717	40,470	58,027	2,508	...	71	...	105,793
	18,169	149,540	165 801	2,891	2,211	—342	338,270	252,514	2,535,907	2,476,091	55,628	476	25,340	700	5,346,656
Deduct—Share of Working Expenses due from Native States—															
Sirhind Canal	*10,857*	*10,710*	*9,938*	*196*	...	*—342*	*31,359*	*34,633*	*117,326*	*87,661*	*2,388*	*8*	*81*	*700*	*242,797*
Western Jumna Canal, Sirsa Branch	*60*	*3,366*	*3,880*	*71*	...	...	*7,377*	*516*	*16,073*	*16,105*	*487*	...	...	...	*33,181*
TOTAL	7,252	135,464	151,983	2,624	2,211	...	299,534	217,365	2,402,508	2,372,325	52,753	468	25,259	...	5,070,678
Madras.															
Periyar Project	263	6,700	1,210	53	...	...	8,226	263	10,700	1,421	53	...	...	...	12,437
Godávárí Delta System	1,256	20,060	23,042	4,622	8	...	48,988	53,417	824,269	535,713	117,646	...	1,355	...	1,532,400
Kistna Delta System	1,126	30,365	21,234	5,805	19	...	58,549	29,221	581,002	355,071	82,944	...	1,547	...	1,049,785
Pennér Anicut System	—276	460	906	—1	...	...	1,089	—1,694	14,304	22,531	24	...	1	...	35,166
Cauvery Delta System	1,446	—3,797	4,361	—570	19	...	1,459	57,920	—106,231	68,195	—2,766	...	73	...	17,191
Sriváikuntam Anicut System	107	1,586	1,037	—8	...	...	2,722	6,213	30,421	20,654	332	...	27	...	57,647
Sangam Anicut System	378	1,315	1,362	3	...	...	3,058	6,214	26,491	16,402	104	...	14	...	49,225
Kurnool Canal	910	7,195	3,163	107	6	...	11,381	26,320	142,739	50,745	6,010	...	564	...	226,378
Barur Tank Project	66	137	104	...	...	...	307	688	2,125	1,024	...	...	...	...	3,837
Rushikulya Project	...	2,635	614	37	...	...	3,286	...	10,583	2,457	481	...	...	...	13,521
TOTAL	5,276	66,656	57,033	10,048	52	...	139,065	178,562	1,536,403	1,074,213	204,828	...	3,581	...	2,997,587

Bombay.															
Desert Canal	406	5,344	1,221	31	...	...	7,002	7,661	70,524	21,089	426	...	...	...	99,700
Begari Canal	231	7,746	1,621	42	...	...	9,640	8,186	153,467	38,178	835	...	1	...	200,667
Eastern Nara Works	725	6,905	2,920	31	12	...	10,593	6,301	193,882	78,110	2,221	...	801	...	281,315
Hathmati Canal	...	443	160	5	...	...	608	210	10,533	5,942	52	19	247	...	17,003
Pravara River Works—Lakh Canal	...	1,264	2,982	4	...	...	4,250	63	8,448	9,890	183	...	4	...	18,588
Kádva River Works	...	435	1,543	12	...	...	1,990	15	7,562	8,974	202	...	20	...	16,773
Krishna Canal	...	678	341	10	1	...	1,030	187	24,097	16,492	256	...	13	...	41,045
Lower Panjhra River Works	5	295	400	6	...	...	706	168	7,661	4,726	136	2	366	...	13,059
Ekruk Tank	1,710	408	1,067	7	...	...	3,192	3,934	22,162	16,365	267	...	...	...	42,728
Mutha Canals	634	2,725	3,222	326	59	...	6,966	1,113	81,938	50,857	3,100	...	1,293	...	138,301
Unharwáh Canal	17	2,244	379	8	...	...	2,648	6,897	17,463	4,030	127	...	...	...	28,517
Gokak Canal, First Section	...	...	...	...	...	...	...	40	1,053	759	37	...	8	...	1,897
Mhasvad Tank	81	2,012	1,081	6	...	...	3,180	1,736	10,055	7,565	92	...	...	...	19,448
Nira Canal	...	2,313	2,712	51	44	...	5,120	66	24,925	19,883	870	...	71	...	45,815
TOTAL	3,809	32,812	19,649	539	116	...	56,925	36,577	633,770	282,860	8,804	21	2,824	...	964,856
Total Imperial	16,729	239,807	233,946	13,397	2,388	...	506,267	466,981	4,611,833	3,805,889	269,160	489	32,150	...	9,186,502
Provincial.															
Bengal.															
Orissa Project	1,507	21,814	24,860	2,331	283	...	50,795	7,737	548,734	356,814	41,673	186	1,058	...	(b)956,202
Midnapore Canal	700	10,870	7,963	3,376	160	...	23,069	8,554	299,662	157,711	62,894	...	517	...	529,338
Tidal Canal	...	2,139	1,227	400	78	...	3,844	2,338	68,552	28,303	6,814	...	184	...	106,191
Sone Project	1,237	14,001	39,677	1,345	1,218	...	57,478	11,051	556,245	595,242	43,440	...	13,923	...	1,219,901
TOTAL	3,444	48,824	73,727	7,452	1,739	...	135,186	29,680	1,473,193	1,138,070	154,821	186	15,682	...	2,811,632
N.-W. Provinces and Oudh.															
Ganges Canal	10,788	43,377	51,795	1,477	563	...	108,000	183,869	1,297,879	1,613,497	55,712	4,948	7,093	...	3,162,998
Lower Ganges Canal	5,060	33,403	47,256	972	408	...	87,099	131,227	677,858	872,528	13,485	...	4,130	...	1,699,228
Agra Canal	1,426	8,279	12,525	167	183	...	22,580	35,801	224,573	237,564	7,333	...	5,467	...	510,738
Eastern Jumna Canal	1,941	13,992	16,654	230	170	..	32,987	45,427	395,809	537,063	7,149	32	2,735	...	988,215
TOTAL	19,215	99,051	(c) 128,230	2,846	1,324	...	250,666	396,324	2,596,119	3,260,652	83,679	4,980	19,425	...	6,361,179
Total Provincial	22,659	147,875	201,957	10,298	3,063	...	385,852	426,004	4,069,312	4,398,722	238,500	5,166	35,107	...	9,172,811
GRAND TOTAL	39,388	387,682	435,903	23,695	5,451	...	892,119	892,985	8,681,145	8,204,611	507,660	5,655	67,257	...	18,359,313

(a) Includes Rx. 449 on account of refund of Owners' Rates.

(b) Excludes Rx. 695, Outlay in England.

(c) Includes Rx. 2,247, Charges in Civil Department.

No. 58.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in respect

PROVINCES AND CANALS.	No. of Items.	Estimated cost of construction, excluding Indirect Charges.	Capital Outlay, excluding Indirect Charges. During 1897-98. (For details, *see* pages 108 and 207.)	Capital Outlay, excluding Indirect Charges. To end of 1897-98. (For details, *see* pages 108 and 207.)	Revenue. Direct Receipts (Water-rates, etc. For details, *see* pages 124 and 125).	Revenue. Irrigation Land Revenue collected in the Civil Department.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Burma.						
Mandalay Canal Project	1	...	59,497	65,283	...	...
Bengal.						
Orissa Project	2	2,590,730	6,359	2,571,967	55,476	...
Midnapore Canal	3	828,151	504	828,076	27,563	...
Tidal Canal	4	252,631	30	255,172	9,221	...
Sone Project	5	2,588,005	—*10,652*	2,587,444	126,697	...
TOTAL		6,259,517	—*3,759*	6,242,659	218,957	...
N.-W. Provinces and Oudh.						
Ganges Canal	6	2,799,840	8,513	2,819,143	363,554	71,559
Lower Ganges Canal	7	3,244,181	13,176	3,252,648	290,903	20,959
Agra Canal	8	879,329	—*308*	885,132	97,406	...
Eastern Jumna Canal	9	354,832	3,391	362,567	141,547	24,980
Fatehpur Branch, Lower Ganges Canal	10	342,000	91,637	222,023	...	...
Betwa Canal	11	405,953	1,940	408,355	13,770	...
TOTAL		8,026,135	118,349	7,949,868	907,180	117,498
Punjab.						
Western Jumna Canal	12	1,274,810	41,134	1,252,692	207,889	...
Ditto, Sirsa Branch, State Outlay	13	292,591	1,563	291,950	46,977	...
Ditto, ditto, Contributional Outlay	14	114,048	199	112,621	34	...
Bári Doáb Canal	15	1,740,055	10,302	1,744,251	293,007	21,363
Sirhind Canal, State Outlay	16	2,297,330	4,092	2,297,848	329,664	...
Ditto, Contributional Outlay	17	1,401,586	230	1,394,323	4,812	...
Lower Sohag and Para Canal	18	68,198	378	68,877	9,982	1,821
Chenab Canal	19	2,568,418	220,383	2,215,555	204,889	27,920
Sidhnai Canal	20	113,509	3,968	112,776	34,181	2,568
Jhelum Canal	21	1,202,407	9,220	19,786	...	...
Swat River Canal	22	386,846	2,132	385,396	36,550	4,242
	23	11,459,798	293,601	9,896,075	1,167,985	57,914
Deduct—Contributional Outlay on Sirhind Canal and Sirsa Branch, Western Jumna Canal	24	*1,515,634*	*429*	*1,506,944*	*4,846*	...
TOTAL		9,944,164	293,172	8,389,131	1,163,139	57,914
Madras.						
Godávári Delta System	25	1,131,753	7,882	1,107,580	9,645	306,406
Kistna Delta System	26	1,235,069	38,898	1,235,069	4,523	242,976
Pennér Anicut System	27	164,758	11	164,758	37	16,422
Cauvery Delta System	28	258,827	13,605	186,596	335	96,024
Sriváikuntam Anicut System	29	137,226	823	137,074	197	11,251
Sangam Anicut System	30	336,697	1,840	315,094	131	18,596
Kurnool Canal	31	2,171,854	414	2,171,528	14,226	686
Barur Tank Project	32	40,487	...	40,217	...	962
Periyar Project	33	813,002	16,283	829,285	69	11,219
Rushikulya Project	34	436,800	14,401	425,523	78	6,121
TOTAL		6,726,473	94,157	6,612,724	29,241	710,663
Bombay.						
Desert Canal	35	125,705	518	123,689	3,284	12,691
Bégari Canal	36	164,861	1,439	164,861	3,765	38,591
Eastern Nara Works	37	619,079	4,568	606,498	2,654	56,929
Hathmati Canal	38	49,093	...	49,092	1,279	...
Pravara River Works—Lakh Canal	39	35,193	...	35,245	257	15
Kádvá River Works	40	75,006	1,924	71,670	765	59
Krishna Canal	41	81,854	...	81,855	5,820	...
Lower Panjhra River Works	42	44,496	1	44,393	1,138	679
Ekruk Tank	43	122,812	...	122,812	1,688	...
Mutha Canals	44	636,388	205	636,594	23,417	4
Unharwáh Canal	45	61,013	...	61,013	59	14,453
Jamrao Canal	46	696,653	131,128	376,226	...	...
Dad Canal	47	243,134	22,405	41,715	...	...
Nasrat Canal	48	161,532	7	19	...	...
Naulakhi Canal	49	121,794	8	15	...	...
Gokak Canal—First Section	50	40,594	...	40,094	...	...
Mhaswad Tank	51	202,433	...	198,472	1,530	...
Nira Canal	52	573,466	423	534,519	13,571	...
Chankapur Tank	53	70,154	2,106	8,981	...	...
Maladevi Tank	54	91,497	2,777	5,571	...	...
Shetphal Tank (Nira Canal)	55	...	13,738	14,467	...	...
TOTAL		4,216,757	181,247	3,217,801	59,227	123,421
Stores unappropriated	56	...	...	94	...	...
GRAND TOTAL		35,173,046	742,663	32,477,560	2,377,744	1,009,496

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the of those WORKS, and the FINANCIAL RESULTS during the Year 1897-98.

DURING 1897-98.			EXCLUDING INTEREST.				Simple Interest at 4 per cent. on past Capital Outlay, plus half the Outlay of the Year.	INCLUDING INTEREST.				No. of Items.
Less collection charges in the Civil Department.	TOTAL REVENUE.	WORKING EXPENSES, 1897-98 (for details, *see* pages 126 and 127).	Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.		Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.	
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*			*Rx.*	*Rx.*	*Rx.*			
...	...	...	...	...	...	...	1,421	...	1,421	...	2·18	1
...	55,476	50,795	4,681	...	·18	...	102,751	...	98,070	...	3·81	2
...	27,563	23,069	4,494	...	·54	...	33,113	...	28,619	...	3·45	3
...	9,221	3,844	5,377	...	2·11	...	10,206	...	4,829	...	1·89	4
...	126,697	57,478	69,219	...	2·68	...	103,711	...	34,492	...	1·33	5
...	218,957	135,186	83,771	...	1·34	...	249,781	...	166,010	...	2·66	
...	435,113	108,000	327,113	...	11·60	...	112,596	214,517	...	7·61	...	6
...	311,862	87,099	224,763	...	6·91	...	129,842	94,921	...	2·92	...	7
...	97,406	22,580	74,826	...	8·45	...	35,412	39,414	...	4·45	...	8
...	166,527	32,987	133,540	...	36·83	...	14,435	119,105	...	32·85	...	9
...	...	...	...	...	...	...	7,048	...	7,048	...	3·17	10
...	13,770	10,743	3,027	...	...	·74	16,295	...	13,268	...	3·24	11
...	1,024,678	261,409	763,269	...	9·60	...	315,628	447,641	...	5·64	...	
...	207,889	64,219	143,670	...	11·46	...	49,285	94,385	...	7·53	...	12
...	46,977	17,663	29,314	...	10·04	...	11,647	17,667	...	6·05	...	13
...	34	7,377	...	7,343	...	6·52	4,501	...	11,844	...	10·51	14
...	314,370	62,697	251,673	...	14·43	...	69,564	182,109	...	10·44	...	15
...	329,664	63,077	266,587	...	11·60	...	91,832	174,755	...	7·60	...	16
...	4,812	31,359	...	26,547	...	1·90	55,768	...	82,315	...	5·90	17
...	11,803	7,099	4,704	...	6·82	...	2,747	1,957	...	2·84	...	18
..	232,809	62,110	170,699	...	7·70	...	84,215	86,484	...	3·90	...	19
...	36,749	12,370	24,379	...	21·70	...	4,432	19,947	...	17·68	...	20
...	...	...	...	...	...	...	607	...	607	...	3·06	21
...	40,792	10,299	30,493	...	7·91	...	15,373	15,120	...	3·92	...	22
...	1,225,899	338,270	887,629	...	8·97	...	389,971	497,658	...	5·03	...	23
...	*4,846*	*38,736*	...	*33,890*	...	*2·25*	*60,269*	...	*94,159*	...	6·24	24
...	1,221,053	299,534	921,519	...	10·99	...	329,702	591,817	...	7·05	...	
15,320	300,731	48,988	251,743	...	22·73	...	44,145	207,598	...	18·74	...	25
12,149	235,350	58,549	176,801	...	14·31	...	48,625	128,176	...	10·38	...	26
821	15,638	1,089	14,549	...	8·83	...	6,590	7,959	...	4·83	...	27
4,801	91,558	1,459	90,099	...	49·29	...	7,192	82,907	...	44·43	...	28
563	10,885	2,722	8,163	...	5·96	...	5,466	2,697	...	1·97	...	29
930	17,797	3,058	14,739	...	4·67	...	12,567	2,172	...	·68	...	30
34	14,878	11,381	3,497	...	·16	...	86,853	...	83,356	...	3·84	31
48	914	307	607	...	1·51	...	1,609	...	1,002	...	2·49	32
561	10,727	8,226	2,501	...	·31	...	32,846	...	30,345	...	3·66	33
306	5,893	3,286	2,607	...	·61	...	16,733	...	14,126	...	3·32	34
35,533	704,371	139,065	565,306	...	8·55	...	262,626	302,680	...	4·58	...	
756	15,219	7,002	8,217	...	6·64	...	4,937	3,280	...	2·66	...	35
2,312	40,044	9,640	30,404	...	18·44	...	6,566	23,838	...	14·46	...	36
3,496	56,087	10,593	45,494	...	7·50	...	24,169	21,325	...	3·51	...	37
57	1,222	608	614	...	1·25	...	1,964	...	1,350	...	2·75	38
13	259	4,250	...	3,991	...	11·32	1,410	...	5,401	...	15·33	39
37	787	1,990	...	1,203	...	1·67	2,828	...	4,031	...	5·62	40
208	5,612	1,030	4,582	...	5·59	...	3,274	1,308	...	1·59	...	41
153	1,664	706	958	...	2·16	...	1,776	...	818	...	1·84	42
32	1,656	3,192	...	1,536	...	1·25	4,913	...	6,449	...	5·25	43
564	22,857	6,966	15,891	...	2·49	...	25,460	...	9,569	...	1·53	44
859	13,653	2,648	11,005	...	18·03	...	2,440	8,565	...	14·03	...	45
...	...	...	...	...	...	...	12,427	...	12,427	...	3·33	46
...	...	...	...	...	...	...	1,220	...	1,220	...	2·92	47
...	...	...	...	...	...	...	...	...	...	...	...	48
...	...	...	...	...	...	...	...	...	...	...	...	49
...	...	...	...	...	...	...	1,604	...	1,604	...	4·01	50
...	...	...	...	...	...	·87	7,939	...	9,658	...	4·87	51
69	1,461	3,180	...	1,719	...		21,372	...	13,590	...	2·54	52
669	12,902	5,120	7,782	...	1·45	...	317	...	317	...	3·53	53
...	...	...	...	...	...	...	167	...	167	...	3·00	54
...	...	...	...	...	...	...	304	...	304	...	2·10	55
...	...	...	...	...	...	...	...	...	8,589	...	·27	
9,225	173,423	56,925	116,498	...	3·62	...	125,087	...	4	...	4·00	56
...	...	...	...	...	...	...	4	...	...	...	...	
44,758	3,342,482	892,119	2,450,363	...	7·54	...	1,284,249	1,166	114	...	3·59	...

No. 59.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS, during the Year 1897-98.

Irrigation and Navigation. Imperial.	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana.												
Tanks in Todghur Sub-Collectorate	194	...	...	...	...	...	...	...	...	2	11	207
„ Ajmere „	526	...	...	...	...	1	...	...	1	9	180	717
„ Beawar „	938	...	...	...	...	...	...	...	7	1	101	1,047
TOTAL	1,658	...	...	...	...	1	...	...	8	12	292	1,971
Baluchistan.												
Shebo Canal	2,361	...	...	...	...	3	105	...	19	8	...	2,496
Khusdil Khan Reservoir	3,038	...	19	...	...	6	...	...	10	24	...	3,097
TOTAL	5,399	...	19	...	...	9	105	...	29	32	...	5,593
Punjab.												
Upper Sutlej Inundation Canals	4,115	...	13	...	158	189	...	...	75	34	842	5,426
Lower Sutlej and Chenab Inundation Canals	2,047	...	...	...	1	...	...	...	18	150	50	2,266
Indus Inundation Canals	3,149	...	...	...	576	5	...	...	...	1	(a)8,444	12,175
Shahpur Canals	8,010	...	1	...	52	4	...	...	...	14	3	8,084
TOTAL	17,321	...	14	...	787	198	...	...	93	199	9,339	27,951
Bombay.												
Sind.												
[illegible]kkur Canal	132	...	...	...	31	22	...	...	3	8	66	262
[illegible]har Canal	302	...	...	...	28	122	...	...	28	5	342	827
Alibhar Kacheri Canal	28	...	...	...	...	1	...	...	...	...	...	29
Marak Great Canal	176	...	...	...	...	43	...	...	...	9	10	238
Surfrazwah Canal	224	...	...	...	...	47	...	...	...	...	4	275
Fuleli Canal	2,718	...	...	...	28	304	...	596	11	8	237	3,902
	3,580	...	...	...	87	539	...	596	42	30	659	5,533

Deccan and Gujarat.																		
Khari Cut	975	...	...	...		8		16	...	...	...		...		20		1,019	
Hartalā Tank	20	...	...	...	...		...		...	...	...		...		44		64	
Mhasva Tank	93	...	...	...	...			24	...	...	...		...		30		147	
Jamda Canals	1,175	...		1	...		20	26	...	...		3	...		2		1,227	
Pravara River Works—Ojhar Canal	973	...	...		...		4	28	...	...	...			1	15		1,021	
Bhatodi Tank	337	...	...		...	...		31	...	...		1		3	1		373	
Matoba Tank	1,240	...	...		...	...		1	...	...	...		...		...		1,241	
Kasurdi Tank	...	...	...		...	...		2	...	...	...		...		13		15	
Shirsuphal Tank	260	...	...		...	...		18	...	...	...		...		...		278	
Bhadalvadi Tank	267	...	...		...	...		2	...	...	...		...		3		272	
Koregaon Tank	25	...	...		...	...	...		...	...	...		...		...		25	
Ashti Tank	419	...		1	...		2	42	...	...		2	...		10		476	
Revari Canal	915	...	...		...	...		6	...	...		3	...		...		924	
Upper Man River Works	244	...	...		...	...		15	...	...		3	...		...		262	
Yerla River Irrigation Works	747	...	...		...	...		32	...	...	...		...		17		796	
Chikhli Canal	126	...	...		...	...		7	...	...	...		...		...		133	
Maini Tank	371	...	...		...	...		12	...	...	...		...		...		383	
Muchkundi Tank	4	...	...		...	...		9	...	...	...		...		...		13	
Dambal Tank	81	...	...		...	...		14	...	...	...		...		...		95	
Medleri Tank	66	...	...		...	...	...		...	...	...		...		...		66	
Madag Tank	210	...	...		...	...		11	...	...	...		...		...		221	
Asundi Tank	90	...	...		...	...	...		...	...	...		...		...		90	
Parsul Tank	252	...	...		...	...		2	...	...	...		...		2		256	
	8,890	...	2		...	34		298	...	...	12		4		157		9,397	
TOTAL	12,470	...	2		...	121		837	...	596	54		34		816		14,930	
Carried forward	36,848	...	35		...	968		1,045	105	596	184		277		10,447		50,445	

(*a*) Inclusive of Rx. 8,420, Silt clearance rate.

No. 59.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial and Incorporated Local Funds, during the Year 1897-98—*continued.*

Irrigation and Navigation—*continued.*	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Imperial—*continued.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	36,848	...	35	...	908	1,045	105	596	184	277	10,447	50,445
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Bombay. Sind.												
Shikarpur Canals	510	...	...	...	22	287	...	...	24	...	266	1,109
Hyderabad Canals	627	...	...	...	27	184	...	...	...	62	287	1,187
Fuleli Canals	24	...	...	...	...	9	...	...	...	2	20	55
Karachi Canals	302	...	...	...	53	36	...	...	...	87	598	1,076
Western Nara	650	...	...	...	70	433	...	...	...	...	1,361	2,514
Deccan and Gujarat.												
Irrigation Works, Ahmedabad Collectorate	8	...	...	...	...	...	...	...	...	...	...	8
" " Kaira Collectorate	...	...	...	...	15	4	...	...	...	...	...	19
" " Nasik Collectorate	134	...	...	...	...	...	...	...	...	...	4	138
" " Surat Collectorate	...	...	...	...	...	19	...	...	...	...	...	19
" " Khandesh Collectorate	32	...	...	...	...	...	...	...	...	...	...	32
" " Ahmednagar District	...	...	...	...	...	...	...	...	...	...	10	10
" " Poona District	83	...	...	...	...	...	...	...	...	...	...	83
" " Dharwar District	47	...	...	...	...	203	...	...	...	...	3	253
" " Nasik District	7	...	...	...	...	...	...	...	...	...	...	7
TOTAL	2,424	...	...	...	187	1,175	...	...	24	151	2,549	6,510
Punjab												
Muzaffargarh Canals	...	...	...	...	...	...	...	...	...	142	4	146
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Punjab												
Muzaffargarh Embankment	...	...	...	...	...	...	...	...	61	...	2	63
Total Imperial	39,272	...	35	...	1,095	2,220	105	596	269	570	13,002	57,164

Provincial.													
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:													
N.-W. Provinces and Oudh.													
Doab Canals	5,511	378	237	7	305	...	2,019	1	...	24	37	8,519
Rohilkhand Canals	12,063	1,346	18	...	322	...	120	...	...	59	6	13,934
Bijnor Canals	3,283	556	1	...	105	...	...	...	...	37	4	3,986
Bundelkhand Irrigation Works { Jhansi Lakes	190	...	2	...	12	...	...	...	...	...	57	261
Bundelkhand Irrigation Works { Hamirpur Lakes	320	...	19	...	11	...	...	...	...	...	49	399
TOTAL	21,367	(a) 2,280	277	7	755	...	2,139	1	...	120	153	27,099
Bengal.												
Calcutta and Eastern Canals	...	...	...	...	...	38	...	41,556	135	...	906	42,635
Orissa Coast Canal	...	...	...	...	...	3	...	8,429	81	...	160	8,673
Sarun Project	320	...	...	...	1	33	...	...	...	...	12	366
TOTAL	320	...	...	...	1	74	...	49,985	216	...	1,078	51,674
Madras.												
Kalingaroyen Channel	...	...	...	...	...	61	...	...	...	...	2	63
Ganjam Minor River System	...	...	7	...	9	7	...	...	...	...	...	23
Chembrambakam Tank	...	...	...	...	...	2	...	...	1	...	3	6
Madras Water-supply and Irrigation Extension Project	...	...	...	1,646	...	8	...	...	...	...	...	1,654
Arkenkota Channel	...	...	...	...	...	3	...	...	...	...	...	3
Buckingham Canal	...	...	...	...	...	67	...	9,851	6	...	25	9,949
Vedaranniyam Canal	...	...	...	...	...	1	...	86	...	...	...	87
Palar Anicut System	...	...	...	...	...	211	...	...	2	...	...	213
Poiney do.	...	...	...	...	...	42	...	...	...	...	...	42
Pelandorai do.	...	...	...	...	2	30	...	...	...	...	...	32
Cheyar do.	...	...	...	...	...	29	...	...	...	...	...	29
Shatiatope do.	...	...	...	...	19	17	...	...	...	...	...	36
Mehamathur do.	...	...	...	...	1	2	...	...	...	...	...	3
Tirukkoyilúr do.	...	...	...	...	52	5	...	...	...	...	...	57
Lower Coleroon do.	...	...	...	...	8	90	...	...	...	...	...	98
Maraiur do.	...	...	...	...	3	35	...	...	...	...	...	38
Thadapalli Channel	...	...	...	...	...	16	...	...	...	...	...	16
Vriddhachalam Anicut System	...	...	...	...	2	21	...	...	...	...	...	23
Nandiyar Channel Extension	...	...	...	...	...	...	...	...	...	...	9	9
TOTAL	...	...	7	1,646	96	647	...	9,937	9	...	39	12,381
Carried forward { Provincial	21,687	2,280	284	1,653	852	721	2,139	59,923	225	120	1,270	91,154
Carried forward { Imperial	39,272	...	35	...	1,095	2,220	105	596	269	570	13,002	57,164

(a) Recoveries by the Civil Department.

No. 59.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial and Incorporated Local Funds, during the Year 1897-98—*continued.*

Irrigation and Navigation—*continued.*	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward { Imperial	39,272	...	35	...	1,095	2,220	105	596	269	570	13,002	57,164
Provincial—*continued.* { Provincial	21,687	2,280	284	1,653	852	721	2,139	59,923	225	120	1,270	91,154
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*continued.*												
Bombay.												
Gokak Canal, 1st Section and Storage Works	1,787	...	31	...	6	12	1,345	...	2	...	1	3,184
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Punjab.												
Shahpur Canal	3,466	...	20	...	21	1	...	...	...	...	...	3,508
Bengal.												
Nuddea Rivers	...	...	...	...	...	...	...	8,855	...	...	49	8,904
Gaighatta and Baxi Khals	...	...	...	...	...	...	...	520	...	...	...	520
	...	...	...	...	...	...	...	9,375	...	...	49	9,424
TOTAL .	26,940	2,280	335	1,653	879	734	3,484	69,298	227	120	1,320	107,270
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Bengal . { Eden Canal	3,579	...	...	...	...	...	...	...	...	...	45	3,624
{ Madhuban Canal	...	...	...	...	...	5	...	...	10	...	7	22
Burma—Pegu and Sittang Canal	...	...	...	...	...	...	...	14,267	...	...	89	14,356
Punjab	...	...	...	...	...	...	...	...	...	...	(*a*)12,635	12,635
Madras	(*a*)238	...	...	...	207	428	...	60	24	(*c*)79	(*d*)623	1,659
TOTAL .	3,817	...	...	...	207	433	...	14,327	34	79	13,399	32,296
Total Provincial .	30,757	2,280	335	1,653	1,086	1,167	3,484	83,625	261	199	14,719	139,566

Incorporated Local.												
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Burma	...	...	...	...	...	...	...	...	...	...	(a)5,486	5,486
Bengal	...	...	...	...	...	...	...	...	...	...	(a)1,411	1,411
Punjab	...	...	...	...	...	...	...	...	...	...	(a)4,537	4,537
Total Incorporated Local	...	...	...	...	...	...	...	...	...	...	11,434	11,434
Total Irrigation and Navigation	70,029	2,280	370	1,653	2,181	3,387	3,589	84,221	530	769	39,155	208,164
AGRICULTURAL.												
Imperial.												
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Bombay.												
Sind	3	...	...	...	4	40	...	...	...	7	80	134
Deccan and Gujarat	...	...	...	...	1	58	...	...	...	...	2	61
Total Imperial	3	...	...	...	5	98	...	...	...	7	82	195
Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
Revenue.												
Burma.												
Irrawaddy Embankment	...	...	...	...	58	...	...	...	141	...	...	199
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.												
Burma.												
Eastern Irrigation Division	...	...	...	...	...	...	...	...	109	...	...	109
Shwebo Division	...	...	...	...	...	...	...	...	14	...	...	14
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Burma—Ma-ubin Embankment	...	...	...	...	77	...	...	...	...	...	...	77
Bengal	...	...	...	...	...	582	...	...	194	...	(b)13,600	14,376
Madras	...	...	...	...	1,062	1,154	...	4	...	...	2,028	4,248
Total Provincial	...	...	...	...	1,197	1,736	...	4	458	...	15,628	19,023
Total Agricultural	3	...	...	...	1,202	1,834	...	4	458	7	15,710	19,218
GRAND TOTAL	70,032	2,280	370	1,653	3,383	5,221	3,589	84,225	988	776	54,865	227,382

(a) Recoveries accounted for by the Civil Department.
(b) Includes Rx. 13,284, recoveries by the Civil Department.
(c) Includes Rx. 74, do. do.
(d) „ Rx. 600, do. do.

No. 59A.—Summary of Receipts from Minor Works and Navigation.

Provinces.	Imperial.					Provincial.					Local.	Total.
	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which neither Capital nor Revenue Accounts are kept.	Agricultural.	Total.	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which neither Capital nor Revenue Accounts are kept.	Agricultural.	Total.	Works for which neither Capital nor Revenue Accounts are kept.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General . .	7,564	...	...	...	7,564	...	...	...	...	...	...	7,564
Burma . .	...	...	...	...	...	...	...	14,356	399	14,755	5,486	20,241
Bengal . . .	...	...	...	...	...	51,674	9,424	3,646	14,376	79,120	1,411	80,531
N.-W. P. and Oudh .	...	...	...	...	...	27,099	...	...	...	27,099	...	27,099
Punjab . . .	27,951	146	63	...	28,160	...	3,508	12,635	...	16,143	4,537	48,840
Madras . . .	...	...	...	...	...	12,381	...	1,659	4,248	18,288	...	18,288
Bombay . . .	14,930	6,510	...	195	21,635	3,184	...	...	...	3,184	...	24,819
Total .	50,445	6,656	63	195	57,359	94,338	12,932	32,296	19,023	158,589	11,434	227,382

No. 60.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1897-98.

IRRIGATION AND NAVIGATION.	IMPERIAL.					PROVINCIAL.							LOCAL.				GRAND TOTAL.
	INDIA. Rajputana.	INDIA. Baluchistan.	Punjab.	Bombay.	TOTAL.	Burma.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	Burma.	Punjab.	Madras.	TOTAL.	
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Capital Outlay: (*See* page 140)																	
Works	196	...	10,142	13,421	23,759	...	44,017	6,006	...	37,787	368	88,178	...	...	...	...	111,937
Establishment	91	...	3,490	2,949	6,530	...	9,811	1,702	...	9,233	84	20,830	...	...	..	...	27,360
Tools and Plant	...	...	1,403	—267	1,136	...	591	40	...	—607	7	31	...	...	...	...	1,167
Suspense	—6	...	52	—116	—70	...	708	48	...	...	...	756	...	...	...	...	686
	281	...	15,087	15,987	31,355	...	55,127	7,796	...	46,413	459	109,795	...	...	...	...	141,150
Less—Receipts on Capital Account	...	...	...	28	28	...	120	50	...	11	36	217	...	...	...	...	245
NET TOTAL	281	...	15,087	15,959	31,327	...	55,007	7,746	...	46,402	423	109,578	...	...	...	...	140,905
Revenue Outlay: (*See* page 144.)																	
Works	23	...	2,414	—5,308	—2,871	...	132	2,353	...	1,756	...	4,241	...	...	...	...	1,370
Repairs	2,976	1,356	23,147	24,800	52,279	...	18,548	5,545	...	19,262	272	43,627	...	...	...	...	95,906
Establishment	1,519	1,249	28,708	8,447	39,923	...	5,310	(a)9,449	...	5,959	238	20,956	...	...	...	...	60,879
Tools and Plant	—38	...	589	241	792	...	3,087	314	...	305	30	3,736	...	...	...	...	4,528
Revenue refunds	...	6	19	14	39	...	252	59	...	10	...	321	...	...	...	...	360
Suspense	...	...	—14	...	—14	...	...	...	...	...	...	...	...	...	...	...	—14
TOTAL	4,480	2,611	54,863	28,194	90,148	...	27,329	17,720	...	27,292	540	72,881	...	...	...	...	163,029
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																	
Works	...	...	...	21,767	21,767	...	23	...	395	...	...	418	...	...	...	...	22,185
Repairs	...	...	1,732	48,010	49,742	...	5,533	...	1,130	...	...	6,663	...	...	...	...	56,405
Establishment	...	...	6,232	24,712	30,944	...	4,562	...	1,799	...	...	6,361	...	...	...	...	37,305
Tools and Plant	...	...	68	372	440	...	246	...	24	...	...	270	...	...	...	...	710
Revenue refunds	...	...	9	34	43	...	...	...	23	...	...	23	...	...	...	...	66
Suspense	...	...	...	...	...	...	—49	...	...	...	...	—49	...	...	..	...	—49
TOTAL	...	...	8,041	94,895	102,936	...	10,315	...	3,371	...	...	13,686	...	...	...	...	116,622
Carried forward	4,761	2,611	77,991	139,048	224,411	...	92,651	25,466	3,371	73,694	963	196,145	...	...	...	...	420,556

(a) Includes Rx. 97 Outlay by Civil Officers for collection of Owners' Rates.

No. 60.—ABSTRACT ACCOUNT of Expenditure on Minor Works and Navigation from Imperial, Provincial and Incorporated Local Funds, during the Year 1897-98—*continued.*

	Imperial.					Provincial.							Local.					Grand Total.
	India.																	
	Rajputana.	Baluchistan.	Punjab.	Bombay.	Total.	Burma.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.	Burma.	Bengal.	Punjab.	Madras.	Total.	
IRRIGATION AND NAVIGATION—*continued.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	4,761	2,611	77,991	139,048	224,411	...	92,651	25,466	3,371	73,694	963	196,145	...	...	...	...	...	420,556
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																		
Works	53	...	...	...	53	18,730	4,031	...	5	26,541	...	49,307	...	...	...	248	248	49,608
Repairs	...	...	...	...	...	5,662	2,114	...	...	103,898	...	111,674	(e)6,278	...	...	399	6,677	118,351
Establishment	24	...	...	...	24	6,186	1,637	...	(b) 3,466	59,586	...	70,875	44	(a)82	(a)568	...	694	71,593
Tools and Plant	...	...	...	...	...	4,107	—469	...	...	1,982	...	5,620	3	...	...	...	3	5,623
Revenue refunds	...	...	...	...	...	...	41	...	...	780	...	821	...	...	(a)5	...	5	826
Suspense	...	...	...	...	...	...	—29	...	...	...	...	—29	...	...	...	...	...	—29
Total	77	...	...	...	77	34,685	7,325	...	3,471	(d) 192,787	...	238,268	6,325	82	573	647	7,627	245,972
TOTAL IRRIGATION AND NAVIGATION	4,838	2,611	77,991	139,048	224,488	34,685	99,976	25,466	6,842	266,481	963	434,413	6,325	82	573	647	7,627	666,528
AGRICULTURAL.																		
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																		
Capital Outlay: (*See* page 143.)																		
Works	...	...	...	...	...	433	...	...	...	...	...	433	...	...	...	...	...	433
Establishment	...	...	...	...	...	49	...	...	...	...	...	49	...	...	...	...	...	49
Tools and Plant	...	...	...	...	...	27	...	...	...	...	...	27	...	...	...	...	...	27
Total	...	...	...	...		509	...	...	...	...	...	509	...	...	...	...	...	509
Revenue Outlay: (*See* page 146.)																		
Works	...	...	...	...	...	275	...	...	...	...	...	275	...	...	...	...	...	275
Repairs	...	...	...	...	...	13,701	...	...	...	...	...	13,701	...	...	...	...	...	13,701
Establishment	...	...	...	...	...	3,084	...	...	...	...	...	3,084	...	...	...	...	...	3,084
Total	...	...	...	...	...	17,060	...	...	...	...	...	17,060	...	...	...	...	...	17,060

WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																			
Works	...	...	...	...	...	38,320	...	...	...	...	...	38,320	...	...	...	...	...	38,320
Repairs	...	...	...	...	...	16,529	...	...	...	...	...	16,529	...	...	...	...	...	16,529
Establishment	...	...	...	...	...	11,984	...	...	...	...	...	11,984	...	...	...	...	...	11,984
Tools and Plant	...	...	...	...	...	781	...	...	...	...	...	781	...	...	...	...	...	781
TOTAL	...	...	...	...	...	67,614	...	...	...	...	...	67,614	...	...	...	...	...	67,614
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																			
Works	...	...	4,760	13,441	18,141	1,734	3,580	1,908	...	12,417	...	19,639	...	...	...	...	...	37,780
Repairs	...	...	94	39,103	39,197	7,082	36,051	1,993	...	34,091	...	79,217	79	...	...	...	79	118,493
Establishment	...	...	1,055	11,429	12,484	1,925	(c)17,314	836	...	10,208	...	30,283	18	...	...	...	18	42,785
Tools and Plant	...	...	68	537	605	99	1,817	55	...	647	...	2,618	1	...	...	...	1	3,224
Revenue refunds	...	...	...	...	....	...	...	...	...	29	...	29	...	...	...	...	...	29
Suspense	...	...	...	1,353	1,353	...	12,342	...	...	...	...	12,342	...	...	...	...	...	13,695
	...	...	5,917	65,863	71,780	10,840	71,104	4,792	...	57,392	...	144,128	98	...	...	...	98	216,006
TOTAL AGRICULTURAL	...	...	5,917	65,863	71,780	96,023	71,104	4,792	...	57,392	...	229,311	98	...	...	...	98	301,189
GRAND TOTAL	4,838	2,611	83,908	204,911	296,268	130,708	171,080	30,258	6,842	323,873	963	663,724	6,423	82	573	647	7,725	967,717
DEDUCT—Outlay in England £	...	...	*418*	*699*	*1,117*	...	...	...	...	...	...	...	...	...	...	...	...	*1,117*
DEDUCT— Exchange Rx.	...	...	*235*	*394*	*629*	...	...	...	...	...	...	...	...	...	...	...	...	*629*
	...	...	*653*	*1,093*	*1,746*	...	...	...	...	...	...	...	...	...	...	...	...	*1,746*
NET OUTLAY IN INDIA Rx.	4,838	2,611	83,255	203,818	294,522	130,708	171,080	30,258	6,842	323,873	963	663,724	6,423	82	573	647	7,725	965,971
	7,449																	

CHARGES IN ENGLAND: Stores for India	£	1,117
EXCHANGE ON CHARGES IN ENGLAND	Rx.	629
GRAND TOTAL, AS ABOVE	Rx.	967,717

(a) Outlay by Civil Officers.

(b) Collection charges in the Civil Department.

(c) Includes Rx. 408, Collection charges in the Civil Department.

(e) Includes Rx. 6,086, outlay by Civil Officers.

(d) Includes the following outlay by Civil Officers :—

	Rx.
Works	2,980
Repairs	29,210
Establishment	3,741
Tools and Plant	18
Refunds	772
TOTAL	36,721

SUMMARY of EXPENDITURE on MINOR WORKS and NAVIGATION.

	India, General.	Burma.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	England.	Exchange.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
Imperial	7,449	...	...	...	83,255	...	203,818	294,522	1,117	629	296,268
Provincial	...	130,708	171,080	30,258	6,842	323,873	963	663,724	...	...	663,724
Local	...	6,423	82	...	573	647	...	7,725	...	...	7,725
	7,449	137,131	171,162	30,258	90,670	324,529	204,781	965,971	1,117	629	967,717

No. 60 A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1897-98.

IRRIGATION AND NAVIGATION.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.								
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Deduct: Receipts on Capital Account.	Deduct: Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Exchange.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.
Imperial.																
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																
Rajputana.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Tanks in Ajmere Sub-Collectorate	...	...	...	...	...	6	—6	128,660	23,741	1,717	355	87	17	154,577	99	154,478
„ in Beawar „ „	...	...	...	...	...	...	...	48,479	10,837	1,330	...	...	...	60,646	40	60,606
„ in Todghur „ „	196	91	...	...	...	...	287	18,597	3,056	325	...	...	...	21,978	...	21,978
TOTAL	196	91	...	...	...	6	281	195,736	37,634	3,372	355	87	17	237,201	139	237,062
Baluchistan.																
Khush Dil Khan Reservoir	...	...	...	...	...	...	...	81,038	8,744	2,549	...	...	...	92,331	...	92,331
Shebo Canal	...	...	...	...	...	...	...	56,147	8,173	2,295	1	...	...	66,616	37	66,579
TOTAL	...	...	...	...	...	...	...	137,185	16,917	4,844	1	...	...	158,947	37	158,910
Punjab.																
Upper Sutlej Inundation Canals	2,638	244	16	...	...	...	2,898	64,860	10,062	1,494	...	...	...	76,416	8	76,408
Lower Sutlej & Chenab Inundation Canals	246	49	3	...	...	...	298	10,517	1,282	75	...	...	...	11,874	...	11,874
Indus Inundation Canals	...	...	...	...	...	...	...	66,365	8,720	67	...	...	...	75,152	6,362	68,790
Shahpur Canals	468	108	7	52	...	...	635	16,630	2,828	50	...	737	...	20,245	...	20,245
Ghaggar Canal	19,076	6,310	1,561	...	...	...	26,947	31,859	7,595	1,619	...	...	...	41,073	...	41,073
Lower Sohag and Para Canal	...	...	...	...	...	...	...	1,101	...	...	...	...	...	1,101	...	1,101
Chenab Canal	...	...	...	...	...	...	...	1,441	...	...	...	...	...	1,441	...	1,441
Sidhnai „	...	...	...	...	...	...	...	1,830	...	...	...	...	...	1,830	...	1,830
	22,428	6,711	1,587	52	...	...	30,778	194,603	30,487	3,305	...	737	...	229,132	6,370	222,762
Deduct—Outlay from Contributions (*a*)	*12,286*	*3,221*	*184*	...	...	...	*15,691*	*12,286*	*3,221*	*184*	...	...	...	*15,691*	...	*15,691*
TOTAL	10,142	3,490	1,403	52	...	...	15,087	182,317	27,266	3,121	...	737	...	213,441	6,370	207,071
Bombay.																
Deccan and Gujarat.																
Lower Pánjhra River Works	1	...	...	...	...	...	1	2,797	703	...	...	...	...	3,500	...	3,500
Kádvá River Works	1,558	360	6	...	...	...	1,924	10,464	2,404	—219	...	...	...	12,649	...	12,649
Mutha Canals	211	—6	...	...	...	...	205	41,252	14,591	931	...	...	...	56,774	21	56,753
Pravara River Works—Lakh Canal	...	...	...	...	...	...	...	417	161	17	...	...	...	595	...	595
„ „ Ojhar „	...	...	...	...	...	...	...	23,007	7,518	453	...	...	...	30,978	14	30,964
Khári Cut	236	39	...	...	...	...	275	13,919	3,295	213	...	...	...	17,427	18	17,409
Jámda Canals	...	...	...	...	...	...	...	78,621	19,183	1,313	...	...	...	99,117	2	99,115
Bhatodi Tank	...	...	...	...	...	...	...	27,384	7,018	935	...	...	...	35,337	69	35,268
Mátoba Tank	...	...	...	...	...	...	...	14,922	3,599	294	...	...	...	18,815	1	18,814
Shirsuphal Tank	...	...	...	...	...	...	...	17,115	3,819	286	...	...	...	21,220	...	21,220

Bhádalvádi Tank	...	...	...	...	...	...	...	15,701	5,349	261	...	...	...	21,311	...	21,311
Koregaon Tank	...	...	...	...	...	...	...	3,004	766	23	...	...	...	3,793	...	3,793
Ashti Tank	395	91	...	...	...	...	486	60,925	14,509	812	...	...	...	76,246	*539*	75,707
Taosi Tank	*—572*	*—131*	...	...	...	...	*—703*	...	...	...	...	...	...	...	...	...
Revári Canal	...	...	...	...	...	...	...	4,706	969	2	...	...	...	5,677	...	5,677
Upper Mán River Works	...	...	...	...	...	...	...	30,754	9,346	678	...	...	...	40,778	*24*	40,754
Yerla River Irrigation Works	139	32	4	...	...	...	175	53,798	11,245	805	...	...	...	65,848	*237*	65,611
Maini Tank	...	...	...	...	...	...	...	26,553	9,831	331	...	...	...	36,715	*54*	36,661
Muchkundi Tank	...	...	...	...	...	...	...	11,184	2,637	228	...	...	...	14,049	*27*	14,022
Madag Tank	...	...	...	...	...	...	...	12,660	3,184	282	...	...	...	16,126	*1*	16,125
Asundi Tank	...	...	...	...	...	...	...	4,881	1,088	106	...	...	...	6,075	...	6,075
PárSul Tank	2	1	*—313*	...	...	...	*—310*	16,242	4,283	283	...	...	...	20,808	*7*	20,801
Gokak Canal, Second Section	...	...	...	...	...	...	...	9,204	7,002	1,425	...	...	...	17,631	...	17,631
Mavinkop Tank	...	...	...	...	...	...	...	2,167	576	32	...	...	...	2,775	*14*	2,761
Dámbal Tank	...	...	...	...	...	...	...	4,926	1,077	88	...	...	...	6,091	*6*	6,085
Medleri Tank	...	...	...	...	...	...	...	6,188	1,532	115	...	...	...	7,835	...	7,835
Gadikeri Tank	...	...	...	...	...	...	...	702	176	14	...	...	...	892	...	892
Hartála Tank	...	...	...	...	...	...	...	3,343	1,194	258	...	...	...	4,795	...	4,795
Mhasva Tank	...	...	...	...	...	...	...	10,126	2,639	114	...	...	...	12,879	*1*	12,878
Kásurdi Tank	...	...	...	...	...	...	...	3,143	850	88	...	...	...	4,081	...	4,081
Chikhli Canal	...	...	...	...	...	...	...	3,999	1,361	21	...	...	...	5,381	...	5,381
Nilgund Tank	...	...	...	...	...	...	...	693	171	13	...	...	...	877	...	877
Sind.																
Alibhar Kacheri Canal	...	...	...	...	...	...	...	1,963	355	2	...	...	...	2,320	...	2,320
Fuleli Canal	11,251	2,517	33	...	*28*	*116*	13,657	127,246	26,400	242	...	...	...	153,888	*52*	153,836
Marak Great Canal	*2*	46	3	...	...	...	249	16,152	3,318	147	...	...	...	19,617	*8*	19,609
Surfrazwah Canal	...	...	...	...	...	...	...	10,343	1,510	3	...	...	...	11,856	...	11,856
Mehrábwah Canal	...	...	...	...	...	...	...	5,280	1,320	2	...	...	...	6,602	...	6,602
Ghar Canal	...	...	...	...	...	...	...	33,824	7,555	175	...	...	...	41,554	...	41,554
Sukkur Canal	...	...	...	...	...	...	...	112,613	20,938	1,357	...	...	...	134,908	*16*	134,892
	13,421	2,949	*—267*	...	*28*	*116*	15,959	822,218	203,472	12,130	...	...	...	1,037,820	*1,111*	1,036,709
Deduct—Outlay from Contributions (*b*)	...	...	...	...	...	...	...	*4,886*	*1,324*	...	...	...	...	*6,210*	...	*6,210*
TOTAL	13,421	2,949	*—267*	...	*28*	*116*	15,959	817,332	202,148	12,130	...	...	...	1,031,610	*1,111*	1,030,499
Add—Outlay on works now classed as Protective (*c*)	...	...	...	...	...	...	...	194,894	75,113	15,803	...	...	...	285,810	*377*	285,433
Total Imperial	23,759	6,530	1,136	52	*28*	*122*	31,327	1,527,464	359,078	39,270	356	824	17	1,927,009	*8,034*	1,918,975
Carried forward	23,759	6,530	1,136	52	*28*	*122*	31,327	1,527,464	359,078	39,270	356	824	17	1,927,009	*8,034*	1,918,975

(*a*) Ghaggar Canal.

	Rx.
(*b*) Fuleli Canal	1,006
Sukkur Canal	1,913
Khari Cut	2,516
Gokak Canal, Second Section	775
	6,210

(*c*) For details, *vide* Account No. 46B.

No. 60A.—Detailed Account of Expenditure against the Capital Account of Minor Works and Navigation, from Imperial and Provincial Funds, during, and to end of, the Year 1897-98—*concluded.*

IRRIGATION AND NAVIGATION—*continued.*	Expenditure during the year.							Total Expenditure to end of the year.								
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Deduct—*Receipts on Capital Account.*	Deduct—*Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Exchange.	Total.	*Less Receipts on Capital Account.*	Net Total.
Works for which Capital and Revenue Accounts are kept—*continued.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	23,759	6,530	1,136	52	*28*	*122*	31,327	1,527,464	359,078	39,270	356	824	17	1,927,009	*8,034*	1,918,975
Provincial.																
Bengal.																
Calcutta and Eastern Canals	34,980	7,970	48	...	...	*150*	42,848	(*a*)538,898	57,577	38,994	85	295	...	635,849	*5,446*	630,403
Saran Project	982	...	...	...	...	...	982	48,977	16,417	2,595	...	...	...	67,989	*50*	67,939
Orissa Coast Canal	517	119	408	858	...	...	1,902	338,341	75,585	23,299	...	4,198	...	441,423	*329*	441,094
Damodar Project	...	...	...	...	*120*	...	—*120*	9,063	9,486	710	...	...	...	19,259	*5,225*	14,034
Tirhoot Project	...	...	...	...	...	...	...	9,073	43,402	684	...	...	...	53,159	*16*	53,143
Orissa Project	4,928	1,124	72	...	...	...	6,124	10,292	2,357	72	...	...	...	12,721	*1*	12,720
Sone Project	2,200	504	33	...	...	...	2,737	3,588	798	51	...	...	...	4,437	...	4,437
Tidal Canal	...	...	30	...	...	...	30	53,790	13,363	8,471	...	...	...	75,624	*1*	75,623
Midnapore Canal	410	94	...	...	...	...	504	1,972	490	1,631	...	...	...	4,093	...	4,093
	44,017	9,811	591	858	*120*	*150*	55,007	1,013,994	219,475	76,507	85	4,493	...	1,314,554	*11,068*	1,303,486
Deduct—Outlay charged to Protective (*b*)	...	...	...	...	...	...	...	*70,069*	*16,112*	*419*	...	...	...	*86,600*	...	*86,600*
Total	44,017	9,811	591	858	*120*	*150*	55,007	943,925	203,363	76,088	85	4,493	...	1,227,954	*11,068*	1,216,886
N.-W. Provinces and Oudh.																
Dún Canals	1,462	329	...	...	...	...	1,791	63,517	6,000	415	...	...	...	69,932	*105*	69,827
Rohilkhand Canals	3,048	571	...	48	*50*	...	3,617	120,408	37,957	3,393	...	1,954	...	163,712	*898*	162,814
Bijnor Canals	1,474	339	...	...	...	...	1,813	13,431	1,361	...	...	...	...	14,792	...	14,792
Bundelkhand Irrigation Works	...	...	...	...	...	...	...	7,319	169	...	...	...	...	7,488	*52*	7,436
,, ,, Survey	22	463	40	...	...	...	525	1,257	14,400	110	...	...	...	15,767	*73*	15,694
Sardah Canals	...	...	...	...	...	...	...	4,590	169	...	...	...	...	4,759	...	4,759
Lower Ganges Canal—Fatehpur Branch	...	...	...	...	...	...	...	1,781	3,425	...	...	...	...	5,206	...	5,206
Total	6,006	1,702	40	48	*50*	...	7,746	212,303	63,481	3,918	...	1,954	...	281,656	*1,128*	280,528

Madras.																	
Chopaud Project	2,009	1,330	...	...	...	...	3,339	7,807	1,330	...	...	...	...	9,137	...	9,137
Sangam Anicut	624	143	9	...	...	...	776	624	143	9	...	...	...	776	...	776
Coum river improvement scheme	61	14	...	...	...	...	75	61	14	...	...	...	...	75	...	75
Ganjam Minor River System	1,053	238	...	...	...	...	1,291	3,532	804	...	...	...	...	4,336	...	4,336
Vedaranniyam	...	...	...	...	...	...	...	10,789	2,481	...	...	...	...	13,270	...	13,270
Kurnool Cuddapah Canal	338	76	...	...	...	...	414	6,241	1,393	...	...	...	...	7,634	...	7,634
Poiney Anicut System	—7	—1	...	...	...	...	—8	18,343	4,220	...	...	...	...	22,563	...	22,563
Chembrambakam Tank Project	229	53	...	...	...	...	282	49,999	12,643	820	...	...	...	63,462	12	63,450
Pálár Anicut System	616	49	...	...	...	...	665	153,550	40,125	2,987	...	...	...	196,662	...	196,662
Chilka Lake Canal	...	...	...	...	...	...	...	2,445	562	17	...	...	...	3,024	...	3,024
Buckingham Canal	1,648	370	—772	...	9	...	1,237	668,881	158,952	18,200	...	...	...	846,033	450	845,583
Madras Water-supply and I. E. Project	...	...	...	...	...	...	...	129,780	21,255	665	...	...	...	151,700	117	151,583
Ganjám-Gopalpur Canal	...	...	...	...	...	...	...	10,267	3,780	274	...	...	...	14,321	11	14,310
Pelandorai Anicut System	4,025	926	...	...	...	...	4,951	41,140	9,217	444	...	...	...	50,801	80	50,721
Tirukkoyilúr do.	...	...	...	...	...	...	...	20,159	4,636	...	...	...	...	24,795	...	24,795
Arkenkota Channel	...	...	...	...	...	...	...	8,158	1,875	...	...	...	...	10,033	...	10,033
Shatiatope Anicut System	2,390	549	...	...	...	...	2,939	13,421	3,046	...	...	...	...	16,467	...	16,467
Sagileru Project	4,459	1,015	...	...	...	...	5,474	33,364	7,587	1,231	...	...	...	42,182	...	42,182
Dondapad Tank Project	502	2	...	...	...	...	504	12,190	2,206	...	...	...	...	14,396	1	14,395
Cumbum Tank System	50	13	...	...	...	...	63	5,093	1,163	...	...	...	...	6,256	...	6,256
Cheyar Anicut System	2	1	...	...	...	...	3	32,086	7,355	...	...	...	...	39,441	...	39,441
Lower Coleroon Anicut System	7,410	1,608	15	...	...	...	9,033	63,373	13,847	1,413	...	...	...	78,633	...	78,633
Vriddhachalam „ „	...	...	...	...	...	...	...	3,941	906	...	...	...	...	4,847	...	4,847
Mehamathur „ „	...	...	...	...	...	...	...	5,629	1,295	...	...	...	...	6,924	...	6,924
Vallúr „ „	60	14	...	...	...	...	74	5,115	1,177	...	...	...	...	6,292	...	6,292
Maradur „ „	1	1	...	...	...	...	2	3,549	818	...	...	...	...	4,367	...	4,367
Thadapalli Channel	202	46	...	...	...	...	248	9,521	2,091	...	...	...	...	11,612	...	11,612
Kalingaroyan Channel	270	62	...	...	...	...	332	5,045	1,161	...	...	...	...	6,206	...	6,206
Nundiyar Channel	...	...	...	...	...	...	...	4,460	1,000	...	...	...	...	5,460	...	5,460
Muniyar Project	11,845	2,724	141	...	2	...	14,708	36,361	8,281	342	...	...	...	44,984	46	44,938
	37,787	9,233	—607	...	11	...	46,402	1,364,924	315,363	26,402	...	...	...	1,706,689	717	1,705,972
Deduct—																
Outlay from Contributions (c)	...	...	...	...	...	...	...	111	...	...	...	...	...	111	...	111
Outlay charged to protective (d)	...	...	...	...	...	...	...	65,468	1,067	76	...	...	...	66,611	...	66,611
TOTAL	37,787	9,233	—607	...	11	...	46,402	1,299,345	314,296	26,326	...	...	...	1,639,967	717	1,639,250
Bombay.																
Gokak Canal, 1st Section and Storage Works	368	84	7	...	36	...	423	70,149	10,334	1,523	...	...	...	82,006	69	81,937
Total Provincial	88,178	20,830	31	906	217	150	109,578	2,525,722	591,474	107,855	85	6,447	...	3,231,583	12,982	3,218,601
Total Irrigation and Navigation	111,937	27,360	1,167	958	245	272	140,905	4,053,186	950,552	147,125	441	7,271	17	5,158,592	21,016	5,137,576
AGRICULTURAL.																
Provincial.																
Burma.																
Shwebo Canal	23	6	...	...	...	...	29	23	6	...	...	...	...	29	...	29
North and South Môn Canals	69	14	1	...	...	...	84	2,226	1,165	28	...	...	...	3,419	...	3,419
Irrawaddy Embankments, Western series	...	...	...	...	...	...	...	257,287	48,120	2,139	5	...	...	307,551	419	307,132
Thôngwa Island Embankment	341	29	26	...	...	...	396	18,412	3,800	65	...	...	...	22,277	...	22,277
Total Agricultural	433	49	27	...	...	...	509	277,948	53,091	2,232	5	...	...	333,276	419	332,857
GRAND TOTAL	112,370	27,409	1,194	958	245	272	141,414	4,331,134	1,003,643	149,357	446	7,271	17	5,491,868	21,435	5,470,433

(a) Includes Rx. 249,101 being the approximate expenditure prior to the year 1861-62 as furnished by the Board of Revenue, Lower Provinces, Bengal.
(b) Orissa Coast Canal, *vide* Account No. 46A.
(c) Nandiyar Channel.
(d) Buckingham Canal, *vide* Account No. 46A.

No. 60 B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1897-98.

IRRIGATION AND NAVIGATION. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.							
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	TOTAL.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Profit and Loss.	Refunds of Revenue.	Suspense.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana.															
Tanks in Ajmere Sub-Collectorate	5	1,533	780	—19	...	...	2,299	2,069	36,431	20,845	189	...	10	...	59,544
„ in Beawar „ „	18	988	515	—13	...	...	1,508	1,003	26,428	18,811	473	...	36	...	46,751
„ in Todghur „ „	...	455	224	—6	...	...	673	1,207	15,696	9,991	174	...	...	...	27,068
TOTAL	23	2,976	1,519	—38	...	...	4,480	4,279	78,555	49,647	836	...	46	...	133,363
Baluchistan.															
Shebo Canal	...	435	619	...	3	...	1,057	...	5,105	3,259	60	...	8	...	8,432
Khush Dil Khan Reservoir	...	921	630	...	3	...	1,554	...	5,531	1,925	47	...	9	...	7,512
TOTAL	...	1,356	1,249	...	6	...	2,611	...	10,636	5,184	107	...	17	...	15,944
Punjab.															
Upper Sutlej Inundation Canals	250	7,183	7,583	98	1	...	15,115	14,495	210,368	176,310	2,797	38	349	...	404,357
Lower Sutlej and Chenab Inundation Canals	2,862	(a) 30,840	9,818	312	15	...	43,847	50,225	(b)737,548	234,615	3,038	77	189	...	1,025,692
Indus Inundation Canals	1,620	10,952	8,141	60	2	—14	20,761	68,149	416,288	239,082	4,072	160	31	18	727,800
Shahpur Canals	300	1,938	2,801	36	1	...	5,076	6,960	31,324	14,576	323	...	88	...	53,271
Ghaggar Canal	...	1,244	754	91	...	...	2,089	...	1,244	754	91	...	...	...	2,089
	5,032	52,157	29,097	597	19	—14	86,888	139,829	1,396,772	665,337	10,321	275	657	18	2,213,209
Deduct—Outlay from Contributions and Statute labour:															
Lower Sutlej and Chenab Canals	2,618	(a) 28,443	240	...	...	...	31,301	40,778	(b)694,927	3,176	2	...	...	...	738,883
Ghaggar Canal	...	567	149	8	...	...	724	...	567	149	8	...	...	...	724
TOTAL	2,414	23,147	28,708	589	19	—14	54,863	99,051	701,278	662,012	10,311	275	657	18	1,473,602
Bombay. Deccan and Gujarat.															
Khâri Cut	59	290	144	4	...	...	497	189	3,911	2,293	27	...	...	...	6,420
Hartâla Tank	...	9	21	...	...	...	30	2	395	356	...	...	296	...	1,049
Mhasva Tank	...	31	60	5	...	...	96	58	1,246	1,125	47	15	9	...	2,500
Jamda Canals	...	1,050	1,305	16	2	...	2,373	218	18,292	12,418	337	8	35	...	31,308
Pravara River Works—Ojhar Canal	...	272	726	5	...	...	1,003	12	6,167	8,692	142	...	2	...	15,015
Bhatodi Tank	...	109	263	1	2	...	375	19	3,835	4,558	58	...	21	...	8,491
Matoba Tank	...	111	111	5	...	...	227	...	2,146	1,645	74	...	11	...	3,876
Kasurdi Tank	...	14	9	5	...	...	28	3	1,206	670	85	...	...	...	1,964
Shirsuphal Tank	...	121	108	5	...	...	234	61	2,231	1,972	77	...	1	...	4,342
Bhadalvadi Tank	...	123	110	5	...	...	238	64	1,614	1,417	67	...	1	...	3,163
Koregaon Tank	...	30	35	2	...	...	67	...	419	373	14	...	...	...	806
Ashti Tank	...	225	149	7	...	...	381	...	5,390	3,629	109	...	...	...	9,128
Revari Canal	9	91	63	4	...	...	167	141	3,388	2,794	65	...	1	...	6,389
Upper Mân River Works	...	244	118	10	...	...	372	14	4,491	2,736	140	...	13	...	7,394
Yerla River Irrigation Works	...	427	206	15	...	...	648	1,365	7,742	5,031	158	...	3	...	14,299
Chikhli Canal	...	58	29	1	...	...	88	...	1,652	1,449	32	...	...	...	3,133
Maini Tank	...	143	103	10	...	...	256	1,505	4,407	2,859	95	...	4	...	8,870
Muchkundi Tank	...	20	5	...	...	...	25	29	450	127	2	...	...	...	608
Gadikeri Tank	...	10	2	...	...	...	12	...	112	26	...	...	202	...	340

Dambal Tank	...	23	43	...	...	...	66	46	584	361	...	...	...	...	991
Medleri Tank	...	27	48	...	...	...	75	...	810	386	...	...	27	...	1,223
Madag Tank	...	66	113	...	...	...	179	50	3,515	1,855	54	...	...	...	5,474
Asundi Tank	...	106	135	...	...	...	241	15	654	431	...	...	...	...	1,100
Mavinkop Tank	...	...	...	...	...	...	...	3	30	8	...	...	...	...	41
Parsul Tank	...	30	69	5	...	...	104	...	230	454	30	...	...	...	714
Nilgund Tank	...	...	...	...	...	...	...	...	7	2	...	...	...	...	9
Sind.															
Sukkur Canal	229	2,421	881	9	...	...	3,540	2,929	82,531	21,550	1,058	...	13	...	108,081
Ghár Canal	3	11,641	3,658	33	1	...	15,336	24,665	224,951	64,399	655	...	13	...	314,683
Mehrábwah Canal	...	251	124	1	...	...	376	34	10,291	2,815	43	...	...	...	13,183
Alibhar Kacheri Canal	...	*—191*	*—30*	6	...	...	*—215*	...	8,066	2,185	36	...	2	...	10,289
Marak Great Canal	...	1,533	452	40	...	...	2,030	849	28,708	8,905	141	...	4	...	38,607
Surfrázwah Canal	...	335	81	11	...	...	427	976	19,960	6,155	65	...	...	...	27,156
Fuleli Canal	*— 5,608*	5,175	*—694*	36	9	...	*—1,082*	9,559	382,739	92,423	1,155	...	370	...	486,246
	—5,308	24,800	8,447	241	14	...	28,194	42,806	832,170	256,099	4,766	23	1,028	...	1,136,892
Deduct—Outlay from Contributions (*c*)	...	...	...	...	...	...	...	*845*	*248*	...	...	...	...	...	*1,093*
TOTAL	*—5,308*	24,800	8,447	241	14	...	28,194	41,961	831,922	256,099	4,766	23	1,028	...	1,135,799
Total Imperial	*—2,871*	52,279	39,923	792	39	*—14*	90,148	145,291	1,622,391	972,942	16,020	298	1,748	18	2,758,708
Provincial.															
Bengal.								(*d*)							
Calcutta and Eastern Canals	132	13,854	3,044	2,684	15	...	19,729	237,578	439,382	288,917	25,457	...	169	...	991,503
Orissa Coast Canal	...	3,368	2,050	400	127	...	5,945	83	58,798	25,510	8,118	...	309	...	92,818
Sarun Project	...	1,326	216	3	110	...	1,655	...	29,137	9,134	*—527*	...	525	...	38,269
TOTAL	132	18,548	5,310	3,087	252	...	27,329	237,661	527,317	323,561	33,048	...	1,003	...	1,122,590
N.-W. Provinces and Oudh															
Dún Canals	136	2,048	1,688	49	48	...	3,969	10,679	53,787	69,079	1,829	576	95	...	136,045
Rohilkhand Canals	1,929	2,783	6,495	245	1	...	11,453	33,333	69,983	169,804	3,722	380	413	...	277,635
Bijnor Canals	176	319	876	18	3	...	1,392	3,517	7,049	10,818	206	...	546	...	22,136
Bundelkhand Irrigation Works { Jhansi	...	154	148	...	1	...	303	1,205	4,678	4,171	39	...	23	...	10,116
Bundelkhand Irrigation Works { Hamirpur	112	241	242	2	6	...	603	2,006	4,820	5,912	95	...	9	...	12,842
TOTAL	2,353	5,545	(*e*)9,449	314	59	...	17,720	50,740	140,317	259,784	5,891	956	1,086	...	458,774
Madras.															
Nundiyar Channel	...	340	64	4	...	...	408	...	576	100	14	...	...	...	690
Chembrambakam Tank	*—228*	104	*—28*	*—11*	...	...	*—163*	*—3,661*	8,366	2,644	*—195*	...	...	...	7,154
Chilka Lake Canal	...	23	7	...	...	...	30	...	1,406	319	...	...	...	...	1,725
Buckingham Canal	59	5,424	2,247	311	10	...	8,051	7,542	221,882	69,468	7,247	...	1,785	...	307,924
Madras W. S. and I. E. Project	*—360*	410	150	*—1*	...	...	199	*—7,611*	42,748	11,243	556	...	...	...	46,936
Patha Cuddapah Tank	*—138*	...	*— 23*	...	...	...	*—161*	...	...	...	...	...	...	...	...
Pelandorai Anicut System	283	788	227	...	...	...	1,298	3,926	31,928	9,747	380	...	...	...	45,981
Vedaranniyam Canal	...	511	126	2	...	...	639	15	5,914	1,458	101	...	1	...	7,489
Palar Anicut System	803	2,144	696	...	...	...	3,643	23,495	100 096	34,279	1,073	...	10	...	158,953
Poiney ditto	250	400	153	...	...	...	803	7,852	36,934	10,331	...	...	...	...	55,117
Carried forward	669	10,144	3,619	305	10	...	14,747	31,558	440,850	139,589	9,176	...	1,796	...	631,969
	2,485	24,093	14,759	3,401	311	..	45,049	288,401	667,634	583,345	38,039	956	2,089	...	1,581,361

(*a*) Includes Rx. 21,018 for statute labour.
(*b*) Includes Rx. 544,724 for statute labour.
(*c*) Fuleli Canal . . . . Rx. 831
Jamda „ . . . . „ 262
„ 1,093

(*d*) This includes Rx. 136,361, being approximate expenditure prior to the year 1861-62 as supplied by the Board of Revenue, Lower Provinces, Bengal.
(*e*) Includes Rx. 97 charges by the Civil Department for collection of Owners' Rates, etc.

No. 60 B.—Detailed Account of Expenditure against the Revenue Account of Minor Works and Navigation from Imperial and Provincial Funds, during, and to end of, the Year 1897-98 —*continued.*

	Expenditure during the year.							Total Expenditure to end of the year.							
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Profit and Loss.	Refunds of Revenue.	Suspense.	Total.
IRRIGATION AND NAVIGATION —*continued.*															
Provincial —*continued.*															
Works for which Capital and Revenue Accounts are kept —*continued.*															
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	2,485	24,093	14,759	3,401	311	...	45,049	288,401	667,634	583,345	38,939	956	2,089	...	1,581,364
Madras —continued.															
Brought forward	669	10,144	3,619	305	10	...	14,747	31,558	449,850	139,589	9,176	...	1,796	...	631,969
Dondapad Tank	...	53	12	...	...	...	65	...	53	12	...	...	...	...	65
Cheyar Anicut	200	924	261	...	...	...	1,385	7,297	41,957	11,345	...	...	...	...	60,599
Cumbum Tank	—4	53	3	...	...	...	52	755	4,461	1,192	64	...	...	...	6,472
Shatiatope Anicut System	86	937	239	...	...	...	1,262	3,336	38,114	9,543	5	...	...	...	50,998
Vriddhachalam ditto	16	220	57	...	...	...	293	1,277	9,340	2,448	5	...	...	...	13,070
Mehamathur ditto	11	161	40	...	...	...	212	1,600	9,119	2,473	...	...	...	...	13,192
Vallur Anicut	20	47	15	...	...	...	82	614	2,198	646	...	...	...	...	3,458
Tirukkoyilur Anicut System	306	808	260	...	...	...	1,374	4,628	28,054	7,555	2	...	...	...	40,239
Lower Coleroon Anicut System	290	1,721	453	...	...	...	2,464	20,412	66,648	19,984	14	...	3	...	107,061
Thadapalli Channel	40	453	114	...	...	...	607	2,015	22,552	5,619	...	...	...	...	30,186
Arkenkota ditto	100	300	92	...	...	...	492	1,354	18,659	4,590	...	...	...	...	24,603
Maradur Anicut System	14	891	197	...	...	...	1,102	2,373	28,723	7,165	...	...	3	...	38,264
Kalingaroyen Channel	12	499	124	...	...	...	635	1,311	38,883	9,213	...	...	...	...	49,407
Ganjam-Gopálpur Canal	...	...	...	...	...	...	...	...	22	4	...	...	...	...	26
Ganjam Minor Rivers System	...	2,051	474	...	...	...	2,525	...	19,687	4,530	...	...	...	...	24,217
	1,760	19,262	5,960	305	10	...	27,297	78,530	778,320	225,908	9,266	...	1,802	...	1,093,826
Deduct—Outlay from contributions (*a*)	4	...	1	...	...	...	5	8	2	2	...	...	...	...	12
Total	1,756	19,262	5,959	305	10	...	27,292	78,522	778,318	225,906	9,266	...	1,802	...	1,093,814
Bombay.															
Gokak Canal, 1st Section and Storage Works	...	272	238	30	...	...	540	...	2,230	1,662	237	...	5	...	4,134
Total Provincial	4,241	43,627	20,956	3,736	321	...	72,881	366,923	1,448,182	810,913	48,442	956	3,896	...	2,679,312
Total Irrigation and Navigation	1,370	95,906	60,879	4,528	360	—14	163,029	512,214	3,070,573	1,783,855	64,462	1,254	5,644	18	5,438,020
AGRICULTURAL.															
Provincial.															
Burma.															
Irrawaddy Embankment, Western Series	275	12,784	2,880	...	...	...	15,939	109,825	127,226	54,378	1,195	23	...	1	292,648
Thôngwa Island Embankment	...	917	204	...	...	...	1,121	...	2,327	524	...	...	...	...	2,851
Total	275	13,701	3,084	...	...	...	17,060	109,825	129,553	54,902	1,195	23	...	1	295,499
Incorporated Local.															
Madras.															
Thadapalli Channel	...	...	...	...	...	...	...	615	...	...	...	...	...	...	615
Total Agricultural	275	13,701	3,084	...	...	...	17,060	110,440	129,553	54,902	1,195	23	...	1	296,114
GRAND TOTAL	1,645	109,607	63,963	4,528	360	—14	180,089	622,654	3,200,126	1,838,757	65,657	1,277	5,644	19	5,734,134

(*a*) Tirukkoyilur Anicut System.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1897-98.

Section K.—Buildings and Roads.

Revenue *Rx.* 667,823. Expenditure *Rx.* 5,418,936.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Military Works	61	Receipts	148	...	52,561	...
	62	Expenditure	151	...	...	1,168,385
		Details of Imperial Expenditure on—				
	62C	New Works	155	430,561	...	...
	62D	Repairs	156	346,261	...	...
Civil Works	61	Receipts	148	...	615,262	...
	61A	Details of Provincial and Local Fund Receipts included in Account No. 61	150	559,631	...	...
	62	Expenditure	152	...	...	4,250,551
	62A	Ditto by Civil Department Imperial Funds	153	7,118		
	62B	Details of Provincial and Local Fund Expenditure included in Account No. 62	154	3,822,028		
		By Public Works Officers—				
		Imperial Expenditure—				
	62E	New Buildings	157	92,995		
	F	Repairs to Buildings	158	55,648		
	G	New Roads	159	21,866		
	H	Repairs to Roads	159	31,015		
	I	Miscellaneous—New Works	160	58,229		
	J	Miscellaneous—Repairs	160	934		
		Provincial Expenditure—				
	K	New Buildings	161	525,148		
	L	Repairs to Buildings	161	231,254		
	M	New Roads	162	195,513		
	N	Repairs to Roads	162	547,726		
	O	Miscellaneous—New Works	163	22,027		
	P	Miscellaneous—Repairs	163	21,514		
		Incorporated Local—				
	Q	New Buildings	164	14,917		
	R	Repairs to Buildings	164	14,452		
	S	New Roads	165	110,766		
	T	Repairs to Road	165	216,686		
	U	Miscellaneous—New Works	166	26,663		
	V	Miscellaneous—Repairs	166	13,902		
		By Civil Officers—				
		Imperial Expenditure—				
	W	New Buildings	167	1,760		
	X	Repairs to Buildings	167	1,406		
	Y	New Roads	167	1,160		
	Z	Repairs to Roads	168	396		
	Aa	Miscellaneous—New Works	168	84		
	Ab	Miscellaneous—Repairs	168	162		
		Provincial Expenditure—				
	Ac	New Buildings	168	5,192		
	Ad	Repairs to Buildings	169	6,040		
	Ae	New Roads	169	1,818		
	Af	Repairs to Roads	169	12,632		
	Ag	Miscellaneous—New Works	170	33,794		
	Ah	Miscellaneous—Repairs	170	8,846		
		Incorporated Local—				
	Ai	New Buildings	171	48,101		
	Aj	Repairs to Buildings	171	41,414		
	Ak	New Roads	172	137,532		
	Al	Repairs to Roads	172	555,369		
	Am	Miscellaneous—New Works	173	51,872		
	An	Miscellaneous—Repairs	173	41,824		
				Total	667,823	5,418,936

No. 61.—ABSTRACT ACCOUNT of RECEIPTS from BUILDINGS and ROADS—MILITARY and INDIA

HEADS OF REVENUE.	No. of Items.	DIRECTOR-GENERAL, MILITARY WORKS.			RAJPUTANA AND C. I.	RAJPUTANA.	CENTRAL INDIA.	COORG.	HYDERABAD.	BALUCHISTAN.
		Military.	Civil.	TOTAL.	Military.	Civil.	Civil.	Civil.	Civil.	Civil.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
IMPERIAL.										
Rents of buildings	1	31,648	119	31,767	475	1,319	1,023	94	3	2,413
Sales of buildings	2	991	...	991	...	...	...	...	...	...
„ barrack furniture	3	695	1	696	31	...	...	...	...	...
„ tools and plant	4	258	...	258	...	4	12	14	43	...
„ produce	5	253	20	273	1	83	4	...	...	...
„ old materials	6	3,602	10	3,612	...	2	...	1	...	...
Value of materials received from old buildings	7	413	...	413	4	...	...	...	...	...
Unclaimed deposits	8	6	...	6	...	...	...	...	...	...
Fines, refunds, and miscellaneous	9	2,659	152	2,811	...	10	(*a*)280	26	(*c*)91	(*b*)206
Recoveries of advances made in England	10	888	...	888	...	...	...	...	...	...
	11	41,413	302	41,715	511	1,418	1,319	135	137	2,619
PROVINCIAL AND INCORPORATED LOCAL Fund Receipts, as per Account No. 61A, page 150	12	...	...	...	...	123	...	2,411	...	...
TOTAL	13	41,413	302	41,715	511	1,541	1,319	2,546	137	2,619

HEADS OF REVENUE.	No. of Items.	ASSAM.			BENGAL.			N.-W. PROVINCES AND OUDH.		
		Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
IMPERIAL.										
Rents of buildings	1	484	...	484	8	...	8	62	...	62
Sales of buildings	2	...	...	...	...	...	...	...	...	...
„ barrack furniture	3	...	...	...	...	...	...	...	...	...
„ tools and plant	4	...	...	...	...	...	...	138	...	138
„ produce	5	...	...	...	...	...	...	39	...	39
„ old materials	6	...	...	...	1	...	1	...	...	...
Value of materials received from old buildings	7	...	...	...	...	...	...	...	...	...
Unclaimed deposits	8	...	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	9	...	...	...	2	...	2	...	...	...
Recoveries of advances made in England	10	...	...	...	...	...	...	...	...	...
TOTAL	11	484	...	484	11	...	11	239	...	239
PROVINCIAL AND INCORPORATED LOCAL Fund Receipts, as per Account No. 61A, page 150	12	...	18,754	18,754	...	100,811	100,811	...	78,145	78,145
TOTAL	13	484	18,754	19.238	11	100,811	100,822	239	78,145	78,384

(*a*) Includes Rx. 267, receipts by Civil Officers.
(*b*) Do. „ 205 do. do.
(*c*) Receipts by Civil Officers.

CIVIL WORKS,—from IMPERIAL, PROVINCIAL, AND LOCAL FUNDS, during the Year 1897-98.

No. of Items	GENERAL. TOTAL—INDIA, GENERAL. Military.	Civil.	Total.	CENTRAL PROVINCES. Military.	Civil.	Total.	BURMA. Military.	Civil.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	32,123	4,971	37,094	16	...	16	7,330	...	7,330
2	991	...	991	...	...	...	9	...	9
3	726	1	727	...	...	...	68	...	68
4	258	73	331	...	...	...	...	...	...
5	254	107	361	...	...	...	...	...	...
6	3,602	13	3,615	...	...	...	41	...	41
7	417	...	417	...	...	...	...	...	...
8	6	...	6	...	...	...	...	...	...
9	2,659	765	3,424	...	...	...	6	...	6
10	888	...	888	...	...	...	...	...	...
11	41,924	5,930	47,854	16	...	16	7,454	...	7,454
12	...	2,534	2,534	...	11,453	11,453	...	36,306	36,306
13	41,924	8,464	50,388	16	11,453	11,469	7,454	36,306	43,760

No. of Items.	PUNJAB. Military.	Civil.	Total.	MADRAS. Military.	Civil.	Total.	BOMBAY. Military.	Civil.	Total.	GRAND TOTAL. Military.	Civil.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	655	4,510	5,165	257	...	257	104	...	104	41,039	9,481	50,520
2	—1	...	—1	...	...	...	...	...	...	999	...	999
3	9	...	9	...	...	...	152	...	152	955	1	956
4	4	...	4	...	...	...	...	...	...	400	73	473
5	48	...	48	3	...	3	32	...	32	376	107	483
6	...	...	...	...	...	...	76	...	76	3,720	13	3,733
7	...	...	...	...	...	...	...	...	...	417	...	417
8	...	...	...	...	...	...	..	...	...	6	...	6
9	587	...	587	...	...	...	507	...	507	3,761	765	4,526
10	...	...	...	...	...	...	...	...	...	888	...	888
11	1,302	4,510	5,812	260	...	260	871	...	871	52,561	10,440	63,001
12	...	78,088	78,088	...	121,435	121,435	...	112,105	112,105	...	559,631	559,631
13	1,302	82,598	83,900	260	121,435	121,695	871	112,105	112,976	52,561	570,071	622,632

Add—RECEIPTS IN ENGLAND:—

Royal Indian Engineering College—

Fees and caution money received from Students	£	24,490	
Receipts for testing work done in the Laboratories; and sale-proceeds of provisions, farm produce, etc.	,,	4,421	
		...	28,911	28,911
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	...	16,280	16,280
GRAND TOTAL		52,561	615,262	667,823

No. 61A.—DETAILED ACCOUNT of PROVINCIAL and LOCAL RECEIPTS under CIVIL WORKS.

	India, General.		Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Coorg.	Rajputana.									
PROVINCIAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
By Public Works Department.											
Rents of buildings	...	...	2,015	13,971	1,661	7,176	4,052	1,695	7,026	9,261	46,857
Sales of buildings	...	...	...	2,512	5	286	275	4,689	460	...	8,227
„ tools and plant	...	...	13	471	98	212	50	449	3,394	566	5,253
„ produce	...	...	115	57	15	267	1,551	2,635	180	1,158	5,978
„ old materials	...	...	2	47	146	264	128	275	1,153	1,086	3,101
Value of materials received from old buildings	...	...	...	115	810	68	5	95	99	10	1,202
Recoveries and advances made in England	...	...	5	...	...	...	...	...	...	...	5
Receipts from self-supporting Workshops	...	...	...	...	...	...	3,674	...	342	...	4,016
Tolls on roads	...	...	...	51	...	...	...	...	...	44,647	44,698
Ferry receipts	...	...	2,106	...	1,896	...	2,703	...	...	...	6,705
Unclaimed deposits	...	...	85	18	1	5	30	...	—1	6	144
Collections under Highway Act	...	...	...	...	...	...	...	...	...	967	967
Fines, refunds, and miscellaneous	...	...	67	1,614	188	7,469	857	1,053	6,183	4,482	21,913
Rents from strand bank, maidan, etc.	...	...	...	...	...	4,409	...	...	...	...	4,409
Arboriculture	...	...	...	...	...	...	508	...	...	...	508
Total	...	...	4,408	18,856	4,820	20,156	13,833	10,891	18,836	62,183	153,983
By Civil Department.											
Rents of buildings	...	...	765	118	799	...	...	1,552	...	...	3,234
Sales of buildings	...	...	...	...	...	...	...	4,876	...	...	4,876
„ produce	...	...	2	...	...	...	1,958	...	...	...	1,960
Tolls on roads	...	...	63	...	...	5	...	8,136	...	...	8,204
Ferry receipts	...	...	7	...	3,186	24,684	52,209	18,320	...	...	98,406
Fees on Masonry Graves	...	...	120	145	...	298	322	260	361	185	1,691
Fines, refunds, and miscellaneous	...	...	252	13	...	1,091	190	4,174	29	459	6,208
Total	...	...	1,209	276	3,985	26,078	54,679	37,318	390	644	124,579
Total Provincial	...	...	5,617	19,132	8,805	46,234	68,512	48,209	19,226	62,827	278,562
INCORPORATED LOCAL.											
By Public Works Department.											
Rents of buildings	...	...	...	...	75	...	301	...	...	...	376
Sales of buildings	...	...	...	...	...	...	5	...	...	...	5
„ tools and plant	...	...	...	...	2	...	49	...	...	...	51
„ produce	...	...	15	...	1	...	13	...	665	...	694
„ old materials	...	...	...	...	43	...	12	259	...	...	314
Unclaimed deposits	...	...	...	...	5	...	1	...	...	...	6
Fines, refunds, and miscellaneous	...	...	3	...	40	...	47	43	14	...	147
Arboriculture	...	...	...	...	...	...	689	...	...	...	689
Total	...	...	18	...	166	...	1,117	302	679	...	2,282
By Civil Department.											
Rents of buildings	73	120	8	548	11	1,734	...	1,771	...	601	4,866
Sales of buildings	...	...	12	...	...	527	...	190	218	144	1,091
„ old materials	...	...	18	...	...	37	...	...	423	...	478
Tolls on roads	2,338	...	...	...	...	...	...	...	...	27,471	29,809
Canal and Ferry receipts	...	...	5,105	16,134	9,768	45,825	...	16,661	95,007	13,382	201,882
Arboriculture	...	3	103	...	...	...	4,491	8,508	...	1,640	14,745
Toll on Steamers	...	...	...	...	...	...	757	...	...	...	757
Contributions	...	...	155	140	...	5,457	...	...	2,715	5,591	14,058
Fines, refunds, and miscellaneous	...	...	417	352	4	997	3,268	2,447	3,167	449	11,101
Total	2,411	123	5,818	17,174	9,783	54,577	8,516	29,577	101,530	49,278	278,787
Total Local	2,411	123	5,836	17,174	9,949	54,577	9,633	29,879	102,209	49,278	281,069
GRAND TOTAL, as per Abstract Account No. 61	2,411	123	11,453	36,306	18,754	100,811	78,145	78,088	121,435	112,105	559,631

No. 62.—ABSTRACT ACCOUNT of EXPENDITURE on BUILDINGS and ROADS,—MILITARY AND CIVIL WORKS,—from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1897-98.

IMPERIAL.	INDIA, GENERAL.										Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
	Director General, Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan.	Petroleum borings at Sukkur and Kundra.	TOTAL.									
MILITARY WORKS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
New Works (62C)	315,257	2,811	...	111	...	...	...	...	...	318,179	163	34,110	19,319	5,196	555	37,636	841	14,562	430,561
Repairs (62D)	262,676	4,560	...	6	...	...	...	...	...	267,242	398	29,139	5,496	2,664	789	27,761	5,417	7,355	346,261
Establishment	248,966	2,342	...	27	...	...	...	...	...	251,335	114	14,320	5,658	1,210	239	14,431	1,205	2,965	291,477
Tools and Plant	5,863	107	...	2	...	...	...	...	...	5,972	7	910	369	79	15	368	64	191	7,975
Suspense	18,149	*—88*	...	...	...	...	...	...	...	18,061	...	...	...	...	...	1,114	...	...	19,175
	850,911	9,732	...	146	...	...	...	...	...	860,789	682	78,479	30,842	9,149	1,598	81,310	7,527	25,073	1,095,449
Barrack furniture, including repairs and establishment	62,890	754	...	...	...	...	19	...	...	63,663	23	6,387	400	...	...	674	...	1,789	72,936
TOTAL	913,801	10,486	...	146	...	...	19	...	...	924,452	705	84,866	31,242	9,149	1,598	81,984	7,527	26,862	1,168,385
Deduct—Outlay in England £	*63,813*	...	...	...	...	...	...	...	...	*63,813*	...	*262*	*6*	...	...	*794*	...	*4,758*	*69,633*
Exchange	*35,935*	...	...	...	...	...	...	...	...	*35,935*	...	*148*	*3*	...	...	*447*	...	*2,679*	*39,212*
NET INDIA—MILITARY WORKS	814,053	10,486	...	146	...	...	19	...	...	824,704	705	84,456	31,233	9,149	1,598	80,743	7,527	19,425	1,059,540
CIVIL WORKS.																			
Civil Buildings—																			
New Works (62E)	7,670	2,191	962	1,093	...	419	3,674	3,195	...	19,204	384	...	2,814	36,624	5,810	21,498	2,853	3,808	92,995
Repairs (62F)	5,016	2,701	1,435	737	...	624	1,139	3,545	...	15,197	353	...	2,338	15,443	4,933	10,071	1,251	6,062	55,648
Communications—																			
New Works (62G)	...	1,849	1,265	2,997	...	...	...	3,370	...	9,481	...	...	10,075	...	...	2,445	*—145*	10	21,866
Repairs (62H)	276	3,925	12,639	6,858	...	...	...	5,390	...	29,088	...	...	...	...	...	1,811	...	116	31,015
Mis. P. Improvements—																			
New Works (62I)	56,858	...	...	724	...	...	...	294	*—872*	57,004	407	...	...	...	...	626	...	192	58,229
Repairs (62J)	...	...	...	111	...	...	...	279	...	390	...	...	...	...	...	111	...	433	934
TOTAL WORKS AND REPAIRS	69,820	10,666	16,301	12,520	...	1,043	4,813	16,073	*—872*	130,364	1,144	...	15,227	52,067	10,743	36,562	3,959	10,621	260,687
Establishment	2,824	4,892	9,953	3,651	...	237	861	3,938	50	26,406	170	...	3,485	11,130	2,360	5,668	902	2,155	52,276
Tools and Plant	184	226	439	257	...	16	...	226	...	1,348	11	...	227	715	154	362	59	140	3,016
Suspense	*—4,227*	...	*—289*	*—380*	...	96	228	...	...	*—4,572*	...	*—10,842*	...	68	...	*—258*	...	...	*—15,604*
TOTAL	68,601	15,784	26,404	16,048	...	1,392	5,902	20,237	*—822*	153,546	1,325	*—10,842*	18,939	63,980	13,257	42,334	4,920	12,916	300,375
Deduct—Outlay in England £	...	...	...	...	...	...	*1,419*	...	...	*1,419*	...	*3*	*26*	*978*	...	*996*	...	*15*	*3,437*
Exchange	...	...	...	...	...	...	*799*	...	...	*799*	...	*2*	*14*	*551*	...	*561*	...	*9*	*1,936*
NET INDIA—IMPERIAL CIVIL WORKS, carried forward	68,601	15,784	26,404	16,048	...	1,392	3,684	20,237	*—822*	151,328	1,325	*—10,847*	18,899	62,451	13,257	40,777	4,920	12,892	295,002
DO.—MILITARY WORKS, carrried forward	814,053	10,486	...	146	...	...	19	...	...	824,704	705	84,456	31,233	9,149	1,598	80,743	7,527	19,425	1,059,540

No. 62.—Abstract Account of Expenditure on Buildings and Roads,—Military and Civil Works,—from Imperial, Provincial, and Incorporated Local Funds—*continued.*

	India, General.																		
	Director-General, Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan.	Petroleum borings at Sukkur and Kundra.	Total.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Military Works, brought forward	814,053	10,486	...	146	...	...	19	...	...	824,704	705	84,456	31,233	9,149	1,598	80,743	7,527	19,425	1,059,540
Imperial Civil Works, brought forward	68,601	15,784	26,404	16,048	...	1,392	3,684	20,237	—822	151,328	1,325	—10,847	18,899	62,451	13,257	40,777	4,920	12,892	295,002
Expenditure by Civil Officers from Imperial Funds, as per Account No. 62A, page 153	...	...	268	...	502	...	...	6,348	...	7,118	...	...	...	...	...	...	...	...	7,118
Provincial and Incorporated Local Funds Expenditure, as per Account No. 62B, page 154	...	2,197	653	2,940	...	...	...	...	...	5,790	170,154	628,521	319,660	732,858	498,159	321,717	643,476	501,693	3,822,028
Total Civil Works	68,601	17,981	27,325	18,988	502	1,392	3,684	26,585	—822	164,236	171,479	617,674	338,559	795,309	511,416	362,494	648,396	514,585	4,124,148
Grand Total, India	882,654	28,467	27,325	19,134	502	1,392	3,703	26,585	—822	988,940	172,184	702,130	369,792	804,458	513,014	443,237	655,923	534,010	5,183,688

	£	£	£	
Add—Charges in England:—				
MILITARY WORKS—Stores for India	...	...	69,633	
CIVIL WORKS—				
Royal Indian Engineering College—				
Salaries of President, Professors, etc.; wages of servants; provisions and contingent expenses; and continental tour of Forest Students	25,958			
Refund of caution-money to Students	199	26,157		
Salaries and expenses, while gaining practical experience in their profession, of Students retained in England after having passed out of the Royal Indian Engineering College	3,752			
Passage to India of Assistant Engineers on appointment	711			
Furlough Pay and Allowances of Military Officers in the Public Works Department	3,391			
Absentee Allowances of Civil Officers in the Public Works Department	42,969			
Pay and expenses of Officers of the Public Works Department visiting works, etc.	449			
		51,272		
Stores for India		3,437		
Total Civil Works			80,866	150,499
Exchange on Charges in England				84,749
GRAND TOTAL, MILITARY AND CIVIL WORKS				5,418,936

Abstract.

	Imperial.	Provincial.	Local.	Total India.	England.	Exchange.	Grand Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
Military Works	1,059,540	...	...	1,059,540	69,633	39,212	1,168,385
Civil Works	302,120	2,258,018	1,564,010	4,124,148	80,866	45,537	4,250,551

No. 62A.—ABSTRACT of EXPENDITURE on BUILDINGS and ROADS from IMPERIAL FUNDS by CIVIL DEPARTMENT.

IMPERIAL.	INDIA, GENERAL.			
	Central India.	Mysore.	Baluchistan.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
CIVIL WORKS—				
Civil Buildings—				
New Works (62W) . . .	...	...	1,760	1,760
Repairs (62X)	...	502	904	1,406
Communications—				
New Works (62Y) . . .	...	...	1,160	1,160
Repairs (62Z)	...	...	396	396
Miscellaneous Public Improvements—				
New Works (62Aa) . . .	...	...	84	84
Repairs (62Ab)	...	...	162	162
Total Works and Repairs . . .	...	502	4,466	4,968
Establishment . . .	268	...	1,876	2,144
Tools and plant	...	...	6	6
TOTAL IMPERIAL .	268	502	6,348	7,118

No. 62B.—ABSTRACT ACCOUNT of PROVINCIAL and LOCAL EXPENDITURE under CIVIL WORKS.

	India, General.											
PROVINCIAL.	Rajputana	Central India.	Coorg.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
CIVIL WORKS.												
BY PUBLIC WORKS DEPARTMENT.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Civil Buildings—												
New Works (62K)	...	...	...	18,619	151,312	39,969	106,194	71,832	22,141	54,335	60,766	525,148
Repairs (62L)	...	...	...	9,028	38,739	16,902	57,223	29,919	22,612	19,980	36,785	231,254
Communications—												
New Works (62M)	...	...	...	34,900	64,628	42,087	7,630	10,485	15,234	13,366	7,183	195,513
Repairs (62N)	...	...	...	35,354	115,495	82,780	62,486	77,098	93,320	8,914	72,279	547,726
Miscellaneous Public Improvements—												
New Works (62O)	...	...	...	3,137	4,583	1,841	1,726	6,496	*—2,289*	5,744	789	22,027
Repairs (62P)	...	...	...	...	3,156	1,296	5,801	583	5,212	1,838	3,628	21,514
TOTAL WORKS AND REPAIRS	...	...	...	101,038	377,913	184,935	241,060	196,413	156,230	104,183	181,410	1,543,182
Establishment	...	...	...	47,266	112,328	41,442	71,075	84,637	66,102	51,691	83,805	558,346
Tools and Plant	...	...	...	549	5,119	3,117	2,429	*—2,138*	4,390	17,580	2,515	33,501
Suspense	...	...	...	*—353*	11,259	6,742	*—2,893*	*—11,324*	*—1,330*	4,482	*—802*	5,781
TOTAL	...	...	...	148,500	506,619	236,236	311,671	267,588	225,392	177,936	266,928	2,140,870
BY CIVIL DEPARTMENT.												
Civil Buildings—												
New Works (62Ac)	...	...	...	...	...	...	136	449	...	4,607	...	5,192
Repairs (62Ad)	...	...	...	...	...	...	281	4,447	...	1,312	...	6,040
Communications—												
New Works (62Ac)	...	...	...	...	...	219	1,197	187	...	215	...	1,818
Repairs (62Ai)	...	...	...	...	...	795	4,615	1,422	...	5,800	...	12,632
Miscellaneous Public Improvements—												
New Works (62Ag)	...	...	...	...	...	7,994	365	3,422	...	22,013	...	33,794
Repairs (62Ah)	...	...	...	...	...	...	449	8,091	...	306	...	8,846
TOTAL WORKS AND REPAIRS	...	...	...	...	...	9,008	7,043	18,018	...	34,253	...	68,322
Establishment	...	...	...	1,069	1,373	1,490	3,167	5,139	2,970	...	696	15,904
Tools and Plant	...	...	...	...	...	704	70	159	...	...	...	933
Miscellaneous	...	...	...	1,149	20,230	31	...	4,098	5,441	200	840	31,989
TOTAL	...	...	...	2,218	21,603	11,233	10,280	27,414	8,411	34,453	1,536	117,148
TOTAL PROVINCIAL	...	...	...	150,718	528,222	247,469	321,951	295,002	233,803	212,389	268,464	2,258,018
INCORPORATED LOCAL.												
CIVIL WORKS.												
BY PUBLIC WORKS DEPARTMENT.												
Civil Buildings—												
New Works (62Q)	...	...	...	230	3,460	342	...	3,303	4,529	1	3,052	14,917
Repairs (62R)	22	...	...	...	479	247	...	5,122	8,278	...	304	14,452
Communications—												
New Works (62S)	356	...	1,076	3,584	12,116	23,554	...	28,829	12,530	667	28,054	110,766
Repairs (62T)	979	...	971	4,536	14,094	34,851	...	69,666	30,249	3,157	58,183	216,686
Miscellaneous Public Improvements—												
New Works (62U)	...	...	129	*—1*	9,453	4,666	...	1,865	2,841	...	7,710	26,663
Repairs (62V)	...	...	69	...	3,814	1,948	...	1,538	4,908	7	1,618	13,902
TOTAL WORKS AND REPAIRS	1,357	...	2,245	8,349	43,416	65,608	...	110,323	63,335	3,832	98,921	397,386
Establishment	136	...	516	...	9,454	6,143	...	40,700	9,558	699	9,689	76,895
Tools and Plant	20	...	34	...	643	372	...	2,900	324	28	1,433	5,754
Suspense	...	...	...	...	...	...	...	...	...	...	*—259*	*—259*
TOTAL	1,513	...	2,795	8,349	53,513	72,123	...	153,923	73,217	4,559	109,784	479,776
BY CIVIL DEPARTMENT.												
Civil Buildings—												
New Works (62Ai)	279	67	...	94	372	...	30,167	1,358	...	11,837	3,927	48,101
Repairs (62Aj)	71	279	...	108	254	...	19,179	5,598	...	8,218	7,707	41,414
Communications—												
New Works (62Ak)	50	...	...	340	16,981	...	62,357	1,967	...	45,650	10,187	137,532
Repairs (62Al)	3	283	...	6,437	8,096	24	203,707	27,293	...	263,024	46,502	555,369
Miscellaneous Public Improvements—												
New Works (62Am)	30	...	...	343	11,630	...	11,763	136	...	7,746	20,224	51,872
Repairs (62An)	1	...	13	258	2,455	...	7,158	321	...	17,109	14,509	41,824
TOTAL WORKS AND REPAIRS	434	629	13	7,580	39,788	24	334,331	36,673	...	353,584	103,056	876,112
Establishment	250	24	132	1,741	4,056	8	73,182	10,874	3,580	63,571	17,023	174,441
Tools and Plant	...	...	...	66	220	...	2,922	535	...	3,991	615	8,349
Miscellaneous	...	...	...	1,700	2,722	36	472	1,152	11,117	5,382	2,751	25,332
TOTAL	684	653	145	11,087	46,786	68	410,907	49,234	14,697	426,528	123,445	1,084,234
TOTAL INCORPORATED LOCAL	2,197	653	2,940	19,436	100,209	72,191	410,907	203,157	87,914	431,087	233,229	1,564,010
GRAND TOTAL AS PER ABSTRACT ACCOUNT No. 62	2,197	653	2,940	170,154	628,521	319,660	732,858	498,159	321,717	643,476	501,693	3,822,028

No. 62C.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS

PROVINCES.	ACCOMMODATION FOR TROOPS.													Rest-houses.	Ordnance buildings.	Commissariat buildings.	Staff and Miscellaneous.	Studs.	Roads to hill stations or lines of Military communications.	General Cantonment Works.	Fortifications.	Dockyard or Naval buildings.	Petty Works.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	European.										Native.															
	New buildings, including subsidiary, auxiliary and hospital accommodation.		Old buildings, including subsidiary, auxiliary and hospital accommodation.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation.		Buildings for Cavalry.	Buildings for Artillery.	Buildings for Infantry.												
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Director-General, Military Works	47,737	21,323	...	...	46,947	12,198	3,824	9,854	...	...	1,268	...	8,848	202	26,553	13,657	5,882	2,996	5,586	68,226	32,383	8,013	9,108	324,610	*9,353*	315,257
Rajputana	...	...	...	...	103	112	28	55	...	...	...	...	851	...	...	1,167	51	...	...	178	...	...	266	2,811	...	2,811
Coorg	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	111	...	...	...	...	...	...	111	...	111
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	...	40	...	...	93	...	...	...	...	...	30	163	...	163
Burma	11,772	...	76	...	1,377	...	2,251	...	750	...	...	141	7,523	...	703	5,597	331	...	244	3,302	138	...	...	34,205	*95*	34,110
Assam	...	...	...	...	...	...	...	...	...	...	...	...	13,367	...	...	482	156	...	426	4,540	348	...	...	19,319	...	19,319
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	1,365	...	3,242	...	243	...	...	346	...	...	...	5,196	...	5,196
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	391	231	...	...	...	622	*67*	555
Punjab	...	...	...	...	...	...	18	...	...	...	1,374	1,034	3,665	44	...	1	276	286	27,685	1,081	2,172	...	...	37,636	...	37,636
Madras	358	...	40	...	...	114	44	...	...	...	...	...	100	8	40	...	6	...	...	130	1	...	...	841	...	841
Bombay	12	...	19	15	437	...	...	...	...	...	...	...	153	...	—*46*	82	8	....	...	13,280	602	...	...	14,562	...	14,562
TOTAL	59,879	21,323	135	15	48,864	12,424	6,165	9,909	750	...	2,642	1,175	35,872	294	30,492	20,986	7,157	3,282	34,332	91,314	35,649	8,013	9,404	440,076	*9,515*	430,561

No. 62D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to MILITARY WORKS.

PROVINCES.	ACCOMMODATION FOR TROOPS.													Rest-houses.	Ordnance buildings.	Commissariat buildings.	Staff and Miscellaneous.	Studs.	Roads to hill stations or lines of Military communications.	General Cantonment Works.	Fortifications.	Dockyard or Naval buildings.	Rent for buildings or compensation for quarters.	Petty Works.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	European.										Native.																
	New buildings, including subsidiary, auxiliary and hospital accommodation.		Old buildings, including subsidiary, auxiliary and hospital accommodation.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation.																	
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	Buildings for Cavalry.	Buildings for Artillery.	Buildings for Infantry.														
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Director-General, Military Works	...	...	59,525	14,393	...	...	2,958	3,386	179	...	1,913	25	9,337	945	5,682	7,358	22,664	4,336	21,030	62,427	14,048	1,449	17,175	30,735	279,565	*16,889*	262,676
Rajputana	1,079	799	...	...	...	...	32	61	...	...	193	...	1,121	...	...	224	113	...	...	476	...	...	216	246	4,560	...	4,560
Coorg	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6	...	...	...	...	...	...	...	6	...	6
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	222	...	...	...	14	...	...	75	...	...	60	27	398	...	398
Burma	...	...	7,201	...	...	...	1,500	...	201	...	64	105	4,908	...	872	4,294	560	...	...	7,241	1,019	...	1,174	...	29,139	...	29,139
Assam	...	...	...	...	...	...	...	181	...	...	...	12	2,468	...	...	244	352	...	264	1,657	104	...	214	...	5,496	...	5,496
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	655	...	158	153	23	...	...	671	...	...	1,004	...	2,664	...	2,664
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	291	...	...	339	90	...	69	...	789	...	789
Punjab	...	...	...	...	42	...	110	...	...	...	309	486	2,541	...	86	12	402	134	19,659	1,401	2,602	...	16	...	27,800	*39*	27,761
Madras	556	...	892	...	...	...	142	...	...	...	...	...	690	58	5	325	965	...	676	219	319	...	672	...	5,519	*102*	5,417
Bombay	...	...	2,799	366	...	...	...	36	65	...	102	...	497	3	125	162	218	145	287	2,130	102	...	318	...	7,355	...	7,355
TOTAL	1,635	799	70,417	14,759	42	...	4,742	3,664	445	...	2,581	628	22,439	1,006	6,928	12,772	25,608	4,615	41,916	76,636	18,284	1,449	20,918	31,008	363,291	*17,030*	346,261

No. 62E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Post Offices.	Telegraph.	Viceregal Residences.	Secretariat Offices of the Government of India.	Treasury and Currency buildings.	Land Revenue Buildings.	Excise buildings.	Residences for Local Governments and Secretariat Offices.	Board of Revenue buildings.	Political Agencies.	Stamp and Stationery Office.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Director-General, Military Works	...	...	...	...	...	153	21	...	...	...	...	...	...	...	...	...	...	...	7,922	12	...	...	...	1,872	9,980	2,310	7,670
Rajputana	...	...	...	...	...	8	17	...	...	...	35	...	149	...	...	...	...	766	3,288	40	66	168	53	85	4,675	2,484	2,191
Central India	...	...	...	44	...	40	16	...	...	...	86	...	64	...	52	...	...	...	...	8	583	...	38	144	1,075	113	962
Coorg	...	...	...	...	...	5	...	...	...	...	681	22	29	...	...	...	...	45	10	...	163	73	...	75	1,103	10	1,093
Hyderabad	...	...	...	...	...	211	38	...	...	...	...	...	58	...	...	...	...	...	112	...	...	...	...	...	419	...	419
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,674	...	...	...	3,674	...	3,674
Baluchistan	4	...	...	...	...	31	44	...	...	...	...	...	...	...	1,325	...	...	...	...	147	...	1,010	7	627	3,195	...	3,195
Central Provinces	...	...	...	...	...	371	13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	384	...	384
Assam	...	...	...	...	...	1,025	1,790	...	...	...	...	...	...	...	...	...	—1	...	...	...	...	...	...	...	2,814	...	2,814
Bengal	...	...	2,024	1,109	...	28,379	620	2,491	661	1,161	...	...	...	...	...	...	3	...	...	...	...	...	...	176	36,624	...	36,624
N.-W. P. and Oudh	7	...	...	3,706	...	251	56	98	198	...	...	...	...	...	...	...	1,494	...	...	...	...	...	...	...	5,810	...	5,810
Punjab	...	...	...	...	...	337	101	7,022	10,418	...	...	...	...	...	2,865	...	...	...	...	...	...	...	...	755	21,498	...	21,498
Madras	...	...	12	...	...	473	1,072	...	...	...	...	...	...	...	...	...	1,296	...	...	...	...	...	...	...	2,853	...	2,853
Bombay	...	91	1,737	25	...	804	843	...	...	84	...	...	...	...	36	...	...	...	...	66	...	122	...	...	3,808	...	3,808
TOTAL	11	91	3,773	4,884	...	32,088	4,631	9,611	11,277	1,245	802	22	300	...	4,278	...	2,792	811	11,332	273	4,486	1,373	98	3,734	97,912	4,917	92,995

No. 62F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Post Offices.	Telegraph.	Viceregal Residences.	Secretariat Offices of the Government of India.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat Offices.	Board of Revenue buildings.	Political Agencies.	Stamps and Stationery Office.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Director-General, Military Works	...	...	...	...	...	36	31	...	...	...	...	...	...	...	31	...	...	...	4,824	10	...	...	...	117	5,049	*33*	5,016
Rajputana	9	...	...	5	...	94	110	...	...	...	32	...	536	...	67	...	4	390	190	258	117	247	...	642	2,701	...	2,701
Central India	...	...	...	37	...	158	49	...	...	...	23	...	357	...	339	...	...	...	124	20	186	9	39	994	2,335	*900*	1,435
Coorg	...	...	...	...	...	13	8	...	...	...	332	15	*—13*	...	...	...	...	39	10	5	121	55	18	134	737	...	737
Hyderabad	...	...	...	...	...	127	35	...	...	...	...	...	422	...	...	...	...	...	40	...	...	...	...	...	624	...	624
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,139	...	...	...	1,139	...	1,139
Baluchistan	37	...	...	...	...	56	70	...	...	...	...	...	...	...	1,227	...	...	...	5	122	69	849	103	1,007	3,545	...	3,545
Central Provinces	...	...	...	...	...	220	133	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	353	...	353
Assam	...	...	...	...	...	704	1,632	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	2,338	...	2,338
Bengal	...	...	1,128	1,408	1,199	1,610	1,293	6,771	1,145	293	...	...	...	...	505	...	1	...	...	...	...	...	...	974	16,327	*884*	15,443
N.-W. P. and Oudh	95	40	...	2,478	...	1,472	357	126	38	10	...	...	...	...	...	...	261	...	56	...	...	...	...	...	4,933	...	4,933
Punjab	...	...	...	...	...	1,448	541	5,284	1,227	...	...	...	...	...	301	...	...	...	...	...	...	...	...	1,272	10,073	*2*	10,071
Madras	...	...	37	...	...	877	337	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,251	...	1,251
Bombay	...	30	3,636	9	347	1,218	477	...	...	59	...	...	...	...	138	...	...	...	...	19	20	35	15	59	6,062	...	6,062
TOTAL	141	70	4,801	3,937	1,546	8,033	5,073	12,181	2,410	362	387	15	1,302	...	2,608	...	268	429	5,249	434	1,652	1,195	175	5,199	57,467	*1,819*	55,648

No. 62G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	9	1,681	4	133	...	...	...	...	...	24	...	1,851	2	1,849
Central India	1,159	1,520	...	...	...	...	...	...	...	39	...	2,718	*1,453*	1,265
Coorg	1,116	...	3	980	...	...	...	...	...	898	...	2,997	...	2,997
Baluchistan	...	1,107	...	497	...	...	1,493	...	...	273	...	3,370	...	3,370
Assam	...	...	...	10,075	...	...	...	...	...	...	...	10,075	...	10,075
Punjab	15	150	...	2,246	...	...	...	1	...	33	...	2,445	...	2,445
Madras	*—145*	...	...	...	...	...	...	...	...	...	...	*—145*	...	*—145*
Bombay	...	...	...	...	...	...	...	...	...	10	...	10	...	10
TOTAL	2,154	4,458	7	13,931	...	...	1,493	1	...	1,277	...	23,321	*1,455*	21,866

No. 62H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Director-General, Military Works	1,318	...	...	...	...	...	...	...	...	...	...	1,318	*1,042*	276
Rajputana	1,516	1,889	12	309	18	...	141	13	...	154	147	4,199	*274*	3,925
Central India	6,168	7,163	...	...	...	...	...	...	192	176	110	13,809	*1,170*	12,639
Coorg	4,166	709	...	2,088	...	...	...	...	...	20	...	6,983	*125*	6,858
Baluchistan	...	2,073	...	535	...	...	1,829	...	...	953	...	5,390	...	5,390
Punjab	...	...	...	...	285	1,526	...	...	...	...	...	1,811	...	1,811
Bombay	...	...	...	...	...	...	...	103	...	13	...	116	...	116
TOTAL	13,168	11,834	12	2,932	303	1,526	1,970	116	192	1,316	257	33,626	*2,611*	31,015

No. 62I.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Petroleum operations.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Director-General, Military Works	...	...	...	56,858	...	...	...	...	...	...	56,853	...	56,858
Rajputana	...	...	...	2,092	...	...	...	...	...	141	2,233	*2,233*	...
Central India	...	28	...	17	...	...	...	...	...	...	45	*45*	...
Coorg	...	...	...	724	...	...	...	...	...	...	724	...	724
Baluchistan	...	...	...	223	...	...	...	...	71	...	294	...	294
Petroleum Borings at Sukkur and Kundra	...	...	...	...	...	...	...	*—872*	...	...	*—872*	...	*—872*
Central Provinces	...	...	...	...	...	...	...	...	407	...	407	...	407
Punjab	...	...	...	626	...	...	...	...	...	...	626	...	626
Bombay	...	...	...	192	...	...	...	...	...	...	192	..	192
TOTAL	...	28	...	60,732	...	...	...	*—872*	478	141	60,507	*2,278*	58,229

No. 62J.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	198	...	...	...	...	2	200	*200*	...
Coorg	...	...	...	111	...	...	...	...	...	111	...	111
Baluchistan	19	...	...	260	...	...	...	...	...	279	...	279
Punjab	...	...	...	49	...	...	...	...	62	111	...	111
Bombay	...	...	...	2	...	427	1	...	3	433	...	433
TOTAL	19	...	...	620	...	427	1	...	67	1,134	*200*	934

No. 62K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Customs.	Post offices.	Telegraph.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat offices.	Board of Revenue buildings.	Political Agencies.	Stamps and Stationery offices.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.					Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
																			Registration.	Printing.	Marine.	Public Works buildings.	Miscellaneous.			
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	24	...	...	...	10	2,291	2,981	381	...	...	...	19	1,084	241	3,494	2,433	3,569	1,465	...	416	...	1,233	9	19,650	*1,031*	18,619
Burma	81	839	945	2,097	96	5,163	...	1,333	...	156	...	...	2,316	813	17,522	26,819	54,045	6,350	...	...	363	3,495	29,587	152,020	*708*	151,312
Assam	...	...	...	...	...	234	53	2,135	...	1,231	...	11	1,592	453	9,700	6,684	1,391	599	...	1,223	...	3,582	11,564	40,452	*483*	39,969
Bengal	54	210	...	...	...	6,877	3,615	6,804	32	...	9	*—780*	12,331	1,833	20,314	10,996	2,186	50,842	352	...	...	545	1,543	117,763	*11,569*	106,194
N.-W. P. and Oudh	...	...	...	...	...	10,853	1,820	30,034	125	...	...	539	4,341	1,157	8,337	6,286	7,313	1,617	121	30	...	234	50	72,857	*1,025*	71,832
Punjab	...	...	...	...	593	4,274	582	1,796	305	75	...	268	1,033	945	947	4,248	2,822	2,101	...	52	...	642	1,994	22,677	*536*	22,141
Madras	144	...	...	...	48	27,297	562	2,637	15	...	...	*—38*	8,109	62	3,509	2,272	3,020	1,148	1,845	322	...	3,410	119	54,481	*146*	54,335
Bombay	207	510	...	...	...	11,045	1,066	1,880	...	274	...	...	5,697	1,247	8,363	1,085	6,553	27,816	...	353	...	448	966	67,540	*6,794*	60,746
TOTAL	510	1,559	945	2,097	747	68,034	10,679	47,000	477	1,736	9	19	36,503	6,751	72,186	60,823	80,899	91,938	2,318	2,396	363	13,589	45,862	547,440	*22,292*	525,148

No. 62L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forest.	Customs.	Post offices.	Telegraph.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat offices.	Board of Revenue buildings.	Political Agencies.	Stamp and Stationery offices.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous					Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
																			Registration.	Printing.	Marine.	Public Works buildings.	Miscellaneous.			
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	42	...	...	..	22	704	87	501	...	...	...	44	73	526	1,961	1,110	2,148	132	...	8	...	1,576	112	9,046	*18*	9,028
Burma	22	273	1,148	1,037	181	389	...	3,752	...	210	...	131	419	1,262	4,342	2,820	11,607	682	...	74	64	3,215	7,120	38,748	*9*	38,739
Assam	...	...	...	...	...	...	...	1,172	...	236	...	57	926	773	6,553	1,676	410	296	...	88	...	1,197	3,578	16,962	...	16,962
Bengal	...	317	...	...	...	4,531	960	3,582	654	...	200	649	7,410	2,960	11,702	6,107	5,484	6,121	87	...	...	709	6,117	57,590	*367*	57,223
N.-W. P. and Oudh	...	...	...	...	...	8,058	542	1,827	161	...	...	1,236	1,762	1,240	2,156	1,717	7,983	1,500	28	104	...	508	1,339	30,161	*242*	29,919
Punjab	...	...	...	...	80	2,613	179	2,424	113	101	...	965	909	1,090	1,205	3,927	5,464	1,096	...	73	...	1,413	1,027	22,679	*67*	22,612
Madras	3	...	...	...	267	1,762	134	4,412	14	...	226	84	715	782	1,002	2,032	908	990	598	...	34	5,069	954	19,986	...	19,986
Bombay	302	534	...	...	81	9,653	127	3,144	...	509	...	749	2,114	2,604	3,071	2,395	5,858	3,448	9	176	15	1,425	1,108	37,322	*537*	36,785
TOTAL	369	1,124	1,148	1,037	631	27,710	2,029	20,814	942	1,056	426	3,915	14,328	11,237	31,992	21,784	39,862	14,265	722	523	113	15,112	21,355	232,494	*1,240*	231,254

No. 62M.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	3,644	7,677	942	8,702	1,814	11,200	...	—*21*	...	562	548	35,068	*168*	34,900
Burma	28,268	610	20,277	4,783	...	1,117	8,114	395	50	1,014	...	64,628	...	64,628
Assam	4,565	...	17,170	16,712	30	16	932	...	238	2,424	...	42,087	...	42,087
Bengal	5,514	10	1,073	303	909	31	...	...	...	237	...	8,077	*447*	7,630
N.-W. P. and Oudh	8,807	...	...	...	...	...	...	...	643	1,035	...	10,485	...	10,485
Punjab	4,001	1,862	3,165	7,711	...	...	...	...	117	324	...	17,180	*1,946*	15,234
Madras	3,362	1,728	658	432	...	...	5,439	1,745	...	...	...	13,364	—*2*	13,366
Bombay	2,000	1,542	952	2,364	18	...	64	215	...	28	...	7,183	...	7,183
TOTAL	60,161	13,429	44,237	41,007	2,771	12,364	14,549	2,334	1,048	5,624	548	198,072	*2,559*	195,513

No. 62N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	14,475	5,697	2,441	5,176	...	5,900	...	...	1,224	499	...	35,412	*58*	35,354
Burma	55,838	2,921	28,134	16,230	...	6,366	3,220	2,649	...	120	20	115,498	*3*	115,495
Assam	20,577	...	28,402	25,566	290	3,621	1,266	383	2,278	2,848	...	85,231	*2,451*	82,780
Bengal	56,254	307	2,208	2,596	19	323	...	143	...	636	...	62,486	...	62,486
N.-W. P. and Oudh	66,206	1,340	329	8	...	...	...	...	6,854	2,735	912	78,384	*1,286*	77,098
Punjab	56,688	347	7,574	7,853	...	187	248	682	14,564	3,070	2,129	93,342	*22*	93,320
Madras	7,988	598	328	...	...	...	...	...	...	...	...	8,914	...	8,914
Bombay	37,053	15,220	4,317	13,010	79	221	...	360	...	592	1,434	72,286	*7*	72,279
TOTAL	315,079	26,430	73,733	70,439	388	16,618	4,734	4,217	24,920	10,500	4,495	551,553	*3,827*	547,726

No. 62O.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	...	...	17,930	1,452	...	...	...	—*38*	19,344	*16,207*	3,137
Burma	556	...	96	147	189	415	3,251	...	379	5,033	*450*	4,583
Assam	178	...	...	1,937	111	...	...	213	534	2,973	*1,132*	1,841
Bengal	...	...	...	...	508	79	...	...	1,363	1,950	*224*	1,726
N.-W. P. and Oudh	229	...	...	5,700	650	...	...	...	44	6,623	*127*	6,496
Punjab	240	386	70	807	5,058	...	...	...	5,305	11,866	*14,155*	—*2,289*
Madras	5,722	...	...	13,504	3,095	...	...	7	15	22,343	*16,599*	5,744
Bombay	4	...	...	222	...	...	...	...	644	870	*81*	789
TOTAL	6,929	386	166	40,247	11,063	494	3,251	220	8,246	71,002	*48,975*	22,027

No. 62P.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Burma	538	24	20	115	43	875	1,038	...	1,621	4,274	*1,118*	3,156
Assam	89	15	...	1,604	...	...	...	...	544	2,252	*956*	1,296
Bengal	...	...	...	...	81	652	66	...	5,002	5,801	...	5,801
N.-W. P. and Oudh	321	...	...	141	...	...	...	...	168	630	*47*	583
Punjab	1,043	...	3,412	585	16	...	...	...	612	5,668	*456*	5,212
Madras	1,552	...	...	...	300	...	...	...	55	1,907	*69*	1,838
Bombay	210	...	55	27	...	221	104	...	3,025	3,642	*14*	3,628
TOTAL	3,753	39	3,487	2,472	440	1,748	1,208	...	11,027	24,174	*2,660*	21,514

No. 62Q.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Post Offices.	Land Revenue Buildings.	Excise Buildings.	Minor Departments.	Educational.	Law and Justice.	Jails.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	...	...	...	161	...	...	...	69	...	...	230	...	230
Burma	...	...	...	...	...	...	...	...	2,337	...	1,123	3,460	...	3,460
Assam	...	...	...	...	...	...	...	...	...	...	342	342	...	342
N. W. P. and Oudh	...	...	...	...	2,091	...	...	...	1,830	81	...	4,002	699	3,303
Punjab	...	34	...	...	1,627	28	...	...	1,503	...	1,337	4,529	...	4,529
Madras	...	...	...	...	...	...	...	...	..	...	1	1	...	1
Bombay	...	92	...	...	780	...	...	...	2,002	...	178	3,052		3,052
TOTAL	...	126	...	...	4,659	28	...	...	7,741	81	2,981	15,616	699	14 917

No. 62R.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Post Offices.	Land Revenue Buildings.	Excise Buildings.	Minor Departments.	Educational.	Law and Justice.	Jails.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	...	...	...	...	22	...	...	22	...	22
Burma	...	...	...	...	...	...	...	...	141	...	338	479	...	479
Assam	...	...	...	...	...	...	...	...	...	...	247	247	...	247
N.-W. P. and Oudh	...	...	...	11	2,341	...	...	...	2,643	214	13	5,222	100	5,122
Punjab	...	1,734	35	...	3,033	409		3	1,373	...	1,691	8,278	...	8,278
Bombay	...	...	...	...	102	...	...	...	193	...	9	304	...	304
TOTAL	...	1,734	35	11	5,476	409	...	3	4,372	214	2,298	14,552	100	14,452

No. 62S.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Navigable canals.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.								
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	356	...	...	...	...	...	...	...	...	...	356	...	356
Coorg	...	—2	...	673	...	...	...	...	405	...	...	...	...	1,076	...	1,076
Central Provinces	1,007	123	143	871	...	1,266	...	...	...	...	174	...	...	3,584	...	3,584
Burma	3,147	2,821	3,345	1,796	...	404	563	...	40	...	...	...	...	12,116	...	12,116
Assam	300	...	7,645	11,127	666	2,213	737	...	718	148	...	...	...	23,554	...	23,554
N.-W. P. and Oudh	7,278	498	6,789	10,029	1,247	1,371	1,083	614	10	266	...	...	...	29,185	356	28,829
Punjab	1,913	1,055	1,554	6,844	...	...	343	78	118	625	...	...	...	12,530	...	12,530
Madras	...	...	673	...	—6	...	...	...	...	...	...	...	...	667	...	667
Bombay	1,491	63	2,238	20,230	—357	282	2,969	277	731	130	...	...	...	28,054	...	28,054
TOTAL	15,136	4,558	22,387	51,926	1,550	5,536	5,695	969	2,022	1,169	174	...	...	111,122	356	110,766

No. 62T.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Navigable canals.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained	Cleared only.								
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	398	72	...	411	...	...	2	95	...	1	...	...	...	979	...	979
Coorg	...	...	...	794	...	...	...	...	63	114	...	...	...	971	...	971
Central Provinces	1,274	948	1,294	547	312	161	...	...	...	...	...	...	...	4,536	...	4,536
Burma	8,492	396	2,213	383	...	1,387	1,106	80	...	37	...	...	...	14,094	...	14,094
Assam	203	120	15,853	14,117	560	991	1,456	760	408	383	...	...	...	34,851	...	34,851
N.-W. P. and Oudh	55,232	5,817	4,743	3,256	241	102	13	5	...	198	629	...	...	70,236	570	69,666
Punjab	11,489	637	4,325	7,894	212	561	1,344	1,129	461	2,197	...	...	...	30,249	...	30,249
Madras	331	15	1,270	336	13	...	...	271	181	...	...	740	...	3,157	...	3,157
Bombay	12,158	9,769	6,127	21,960	3,401	1,797	571	489	1,282	225	404	...	...	58,183	...	58,183
TOTAL	89,577	17,774	35,825	49,698	4,739	4,999	4,492	2,829	2,395	3,155	1,033	740	...	217,256	570	216,686

No. 62U.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Coorg	...	73	...	...	...	...	...	56	129	...	129
Central Provinces	...	...	...	—1	...	...	...	...	—1	...	—1
Burma	13	7,315	1,423	184	...	452	...	66	9,453	...	9,453
Assam	...	184	...	2,725	291	...	...	1,466	4,666	...	4,666
N.-W. P. and Oudh	854	...	...	114	...	...	...	904	1,872	7	1,865
Punjab	769	...	—107	1,837	92	...	...	250	2,841	...	2,841
Bombay	...	...	...	7,587	118	...	...	5	7,710	...	7,710
TOTAL	1,636	7,572	1,316	12,446	501	452	...	2,747	26,670	7	26,663

No. 62V.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Coorg	...	2	...	12	...	...	...	55	69	...	69
Burma	...	1,280	1,940	...	...	555	...	39	3,814	...	3,814
Assam	131	229	...	853	220	...	...	515	1,948	...	1,948
N.-W. P. and Oudh	...	...	...	7	534	...	...	1,036	1,577	39	1,538
Punjab	224	...	1,052	3,295	81	...	...	256	4,908	...	4,908
Madras	...	...	...	7	...	...	...	...	7	...	7
Bombay	...	...	...	1,592	...	11	...	15	1,618	...	1,618
TOTAL	355	1,511	2,992	5,766	835	566	...	1,916	13,941	39	13,902

No. 62W.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Post Offices.	Telegraph.	Land Revenue buildings.	Excise Buildings.	Political Agencies.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Baluchistan	...	...	...	...	...	...	339	26	655	221	...	8	...	278	174	59	1,760	...	1,760

No. 62X.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Post Offices.	Telegraph.	Land Revenue buildings.	Excise Buildings.	Political Agencies.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Baluchistan	...	...	...	...	...	...	85	12	635	14	...	20	1	68	26	43	904	...	904
Mysore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	502	502	...	502
TOTAL .	...	...	...	...	...	...	85	12	635	14	...	20	1	68	26	545	1,406	...	1,406

No. 62Y.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Baluchistan .	62	...	...	...	...	...	...	1,098	...	...	...	1,160	...	1,160

No. 62Z.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Baluchistan	213	155	...	13	...	...	...	15	...	...	...	396	...	396

No. 62Aa.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Baluchistan	...	...	...	6	78	...	...	84	...	84

No. 62Ab.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Baluchistan	...	...	...	162	...	...	...	162	...	162

No. 62Ac.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Administration.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	...	136	...	...	...	...	...	...	...	...	...	136	...	136
N.-W. P. and Oudh	...	...	1	...	...	...	...	172	...	5	271	449	...	449
Madras	...	...	...	...	...	307	4,300	...	...	...	...	4,607	...	4,607
TOTAL .	...	136	1	...	...	307	4,300	172	...	5	271	5,192	...	5,192

No. 62Ad.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS

PROVINCES.	Administration.	Minor Departments.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	...	...	153	...	...	...	...	...	...	128	281	...	281
N.-W. P. and Oudh	...	77	...	...	...	1,780	14	9	311	2,256	4,447	...	4,447
Madras	...	...	...	1,312	...	...	...	...	...	...	1,312	...	1,312
TOTAL	...	77	153	1,312	...	1,780	14	9	311	2,384	6,040	...	6,040

No. 62Ae.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Assam	...	...	2	217	...	...	...	...	...	...	...	219	...	219
Bengal	668	...	220	309	...	...	...	...	...	...	...	1,197	...	1,197
N.-W. P. and Oudh	...	...	...	...	...	...	...	—15	201	1	...	187	...	187
Madras	...	764	...	...	8	...	193	245	—1,000	5	...	215	...	215
TOTAL	668	764	222	526	8	...	193	230	—799	6	...	1,818	...	1,818

No. 62Af.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Assam	...	...	779	4	...	...	...	...	12	...	...	795	...	795
Bengal	235	...	245	100	...	...	...	...	3,134	901	...	4,615	...	4,615
N.-W. P. and Oudh	109	53	204	240	...	...	...	228	413	86	89	1,422	...	1,422
Madras	1,159	683	144	309	597	1,387	1,618	747	82	124	...	6,850	1,050	5,800
TOTAL	1,503	736	1,372	653	597	1,387	1,618	975	3,641	1,111	89	13,682	1,050	12,632

No. 62Ag.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Assam	...	...	...	...	...	...	...	...	7,994	7,994	...	7,994
Bengal	...	...	...	...	...	...	...	...	365	365	...	365
N.-W. P. and Oudh	5	...	...	922	...	...	...	...	2,495	3,422	...	3,422
Madras	25	...	...	21,988	...	...	...	...	...	22,013	...	22,013
TOTAL	30	...	...	22,910	...	...	...	...	10,854	33,794	...	33,794

No. 62Ah.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	...	...	...	...	...	...	...	...	449	449	...	449
N.-W. P. and Oudh	100	...	...	887	...	...	...	...	7,104	8,091	...	8,091
Madras	192	...	...	39	75	...	...	...	...	306	...	306
TOTAL	292	...	...	926	75	...	...	...	7,553	8,846	...	8,846

No. 62Ai.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS.—

PROVINCES.	Customs.	Opium.	Post Offices.	Telegraph.	Administration.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	...	...	130	...	...	...	149	...	...	...	279	...	279
Central India	...	...	...	...	...	...	...	...	...	...	50	17	...	...	67	...	67
Central Provinces	...	...	...	...	19	...	...	...	...	...	...	...	39	36	94	...	94
Burma	...	...	...	...	...	...	...	...	...	...	340	...	...	32	372	...	372
Bengal	...	...	67	583	8,426	...	806	516	5,634	3,276	398	3,769	1,923	4,769	30,167	...	30,167
N.-W. P. and Oudh	...	...	...	...	...	...	990	...	...	...	...	211	15	142	1,358	...	1,358
Madras	...	...	...	...	6	...	2,156	22	...	...	...	4,129	2,603	2,921	11,837	...	11,837
Bombay	...	...	...	...	413	...	3,228	...	...	...	...	209	...	77	3,927	...	3,927
TOTAL	...	...	67	583	8,864	...	7,310	538	5,634	3,276	937	8,335	4,580	7,977	48,101	...	48,101

No. 62Aj.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Customs.	Opium.	Post Offices.	Telegraph.	Administration.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	...	10	55	...	...	...	4	2	...	...	71	...	71
Central India	...	...	...	...	...	...	...	...	10	10	160	13	13	73	279	...	279
Central Provinces	...	...	...	...	21	...	...	...	...	...	...	...	84	3	108	...	108
Burma	...	...	...	...	...	...	...	...	...	...	207	47	...	...	254	...	254
Bengal	...	12	357	198	4,869	16	900	118	872	2,723	1,634	1,008	1,259	5,213	19,179	...	19,179
N.-W. P. and Oudh	...	...	...	...	...	...	5,313	...	...	...	...	181	80	24	5,598	...	5,598
Madras	...	...	...	...	69	11	991	...	...	...	...	2,229	984	3,934	8,218	...	8,218
Bombay	...	...	...	...	87	...	7,104	...	...	...	...	457	...	59	7,707	...	7,707
TOTAL	...	12	357	198	5,046	37	14,363	118	882	2,733	2,005	3,937	2,420	9,306	41,414	...	41,414

No. 62Ak.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	50	...	...	...	...	...	...	...	...	...	...	50	...	50
Central Provinces	38	...	28	...	...	5	178	...	...	91	...	340	...	340
Burma	3,341	907	4,126	2,564	394	412	227	89	1,284	3,594	43	16,981	...	16,981
Bengal	8,774	6,365	9,239	9,487	4,102	6,948	3,320	1,858	10,407	1,855	2	62,357	...	62,357
N.-W. P. and Oudh	43	43	542	644	4	52	219	127	283	...	10	1,967	...	1,967
Madras	16,852	6,688	1,860	4,093	2,364	1,514	1,173	142	9,672	1,239	53	45,650	...	45,650
Bombay	4	6	75	300	941	104	465	1,283	3,317	3,097	595	10,187	...	10,187
TOTAL	29,102	14,009	15,870	17,088	7,805	9,035	5,582	3,499	24,963	9,876	703	137,532	...	137,532

No. 62Al.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central India	283	...	...	...	...	...	...	...	...	...	...	283	...	283
Rajputana	...	...	...	...	...	...	...	...	...	3	...	3	...	3
Central Provinces	432	44	371	391	1,338	773	816	1,205	...	395	672	6,437	...	6,437
Burma	2,302	55	948	487	276	1,244	1,108	277	131	1,261	7	8,096	...	8,096
Assam	...	...	...	...	...	...	...	...	24	...	...	24	...	24
Bengal	85,612	13,085	23,153	33,560	7,266	11,268	8,248	5,581	8,670	6,898	366	203,707	...	203,707
N.-W. P. and Oudh	166	535	6,691	8,029	1,036	1,098	3,833	3,032	1,475	733	65	27,293	...	27,293
Madras	167,221	29,597	19,194	24,028	[illegible]	602	725	1,840	3,384	2,474	180	263,024	...	263,024
Bombay	426	1,326	3,444	10,493	[illegible]	982	3,414	10,294	2,717	5,967	4,173	46,502	...	46,502
TOTAL	256,442	44,642	53,801	76,988	26,961	16,567	18,144	22,229	16,401	17,731	5,463	555,369	...	555,369

No. 62Am.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	28	...	...	2	...	...	...	...	30	...	30
Central Provinces	10	...	...	304	29	...	...	...	343	...	343
Burma	1,863	7,206	132	1,129	535	...	...	765	11,630	...	11,630
Bengal	4	...	...	10,747	143	...	...	869	11,763	...	11,763
N.-W. P. and Oudh	...	...	...	99	16	...	...	21	136	...	136
Madras	362	3,900	...	1,637	203	...	...	1,644	7,746	...	7,746
Bombay	8	22	30	19,282	254	...	...	628	20,224	...	20,224
TOTAL	2,275	11,128	162	33,200	1,180	...	...	3,927	51,872	...	51,872

No. 62An.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	1	...	...	...	...	...	...	...	1	...	1
Coorg	...	...	...	12	...	...	...	1	13	...	13
Central Provinces	3	6	...	197	35	...	...	17	258	...	258
Burma	578	1,133	...	466	116	...	...	162	2,455	...	2,455
Bengal	...	...	...	2,597	860	...	...	3,701	7,158	...	7,158
N.-W. P. and Oudh	30	...	...	74	119	...	...	98	321	...	321
Madras	...	1,293	40	4,057	17	...	...	11,702	17,109	...	17,109
Bombay	2	6	...	11,228	30	...	...	3,243	14,509	...	14,509
TOTAL	614	2,438	40	18,631	1,177	...	...	18,924	41,824	...	41,824

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1897-98.

Section L.—Army.

Revenue *Rx.* 881,864. Expenditure *Rx.* 26,996,774.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Army—Effective	63	Abstract Account of Receipts and Charges	176	...	697,163	18,412,441
„ Non-Effective.	63	Ditto ditto . .	176	...	111,078	4,697,077
„ Military operations.	63	Mily. operations on the N.-W. Frontier :— Ditto ditto . .	176	...	73,623	3,887,256
Army . .	63A	Detailed Account of Receipts . . .	178	881,864	...	...
	63B	Detailed Account of Charges . . .	181	26,996,774	...	...
	64	Statement of Established Strength .	189	...	...	...
		TOTAL .			881,864	26,996,774

No. 63.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1898.

ARMY RECEIPTS.

Number of corresponding Grants.		For details *see* page	Government of India. Bengal Command.	Government of India. Punjab Command.	Madras Command.	Bombay Command.	Total India.	England.	Exchange on Receipts in England.	Total India and England.
	EFFECTIVE SERVICES.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
III	Regimental Pay, Allowances, and Charges	178	1,659	1,195	1,096	2,113	6,063	54	31	6,148
IV	Commissariat Establishments, Supplies and Services	178	167,741	162,561	12,230	46,961	389,493	...	...	389,493
V	Remount and Veterinary Establishments, Supplies and Services	178	4,661	2,328	3,392	1,958	12,339	...	...	12,339
VI	Clothing Establishments, Supplies and Services	178	24,532	19,422	20,929	12,270	77,153	7,045	3,967	88,165
VII	Barrack Establishments, Supplies and Services	179	1,046	417	784	1,033	3,280	...	...	3,280
IX	Medical Establishments, Supplies and Services	179	8,004	4,119	7,622	9,332	29,077	...	...	29,077
X	Ordnance Establishments, Stores, and Camp Equipage	179	35,875	19,684	33,641	29,429	118,629	8,812	4,962	132,403
XII	Education	179	84	1,314	43	60	1,501	...	...	1,501
XIII	Sea Transport Charges	180	287	316	418	925	1,946	16,048	9,037	27,031
XIV	Miscellaneous Services	180	2,408	1,833	2,261	1,224	7,726	...	...	7,726
	TOTAL EFFECTIVE SERVICES		246,297	213,189	82,416	105,305	647,207	31,959	17,997	697,163
			459,486							
	NON-EFFECTIVE SERVICES.									
XVI	Rewards for Military Services	180	107	81	73	12	273	...	...	273
XVIII	Military Pensions to Natives	180	...	...	7	65	72	...	...	72
XIX	Widows' Pensions and Compassionate Allowances	180	31,968	21,191	17,111	17,887	88,157	14,443	8,133	110,733
	TOTAL NON-EFFECTIVE SERVICES		32,075	21,272	17,191	17,964	88,502	14,443	8,133	111,078
			53,347							
	MILITARY OPERATIONS ON THE N.-W. FRONTIER	180	6,472	65,865	770	516	73,623	...	...	73,623
			72,337							
	TOTAL ARMY RECEIPTS *Rx.*	180	284,844	300,326	100,377	123,785	809,332	46,402	26,130	881,864
			585,170							

No. of Grade		For details *see* page	Government of India. Bengal Command.	Government of India. Punjab Command.	Madras Command.	Bombay Command.	Total India.	England. Stores.	England. Other Charges.	Exchange on Charges in England.	Total India and England.
	Effective Services.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	£	*Rx.*	*Rx.*
1	Army and Garrison Staff	181	113,047	201,073	107,134	113,920	535,174	...	...	...	535,174
2	Administrative Staff	181	75,843	38,238	49,641	40,645	204,367	...	...	...	204,367
3	Regimental Pay, Allowances, and Charges	182	2,237,201	2,747,669	1,554,790	1,758,558	8,278,218	...	1,029,498	579,731	9,887,447
4	Commissariat Establishments, Supplies and Services	183	951,421	1,394,205	692,671	709,255	3,747,552	32,197	...	18,131	3,797,880
5	Remount and Veterinary Establishments, Supplies and Services	184	166,236	18,096	5[illegible],573	63,350	303,255	...	9,876	5,561	318,692
6	Clothing Establishments, Supplies and Services	184	148,106	26,691	51,662	19,370	245,829	177,184	...	99,776	522,789
7	Barrack Establishments, Supplies and Services	184	88,605	51,841	56,371	36,287	233,104	...	...	...	233,104
8	Administration of Martial Law	185	9,232	14,263	8,224	9,080	40,799	...	...	...	40,799
9	Medical Establishments, Supplies and Services	185	216,741	230,061	143,033	154,788	750,623	22,512	3,558	14,680	791,373
10	Ordnance Establishments, Stores, and Camp Equipage	186	374,485	126,250	106,357	244,914	852,006	269,377	9,607	157,101	1,288,091
11	Ecclesiastical	186	9,244	7,944	5,076	6,063	28,327	...	...	...	28,327
12	Education	186	4,927	21,959	12,667	5,752	45,305	...	...	...	45,305
13	Sea Transport Charges	187	8,228	466	17,720	39,701	66,115	...	246,681	138,911	451,707
14	Miscellaneous Services	187	19,083	33,512	34,319	21,563	108,477	752	3,021	2,125	114,375
15	Volunteer Corps	187	76,787	15,569	55,712	37,328	185,396	...	...	...	185,396
			4,499,186	4,913,837	2,950,950	3,260,574	15,624,547	502,022	1,302,241	1,016,016	18,444,826
	Unadjusted Expenditure	188	—16,906	—10,564	—4,313	—602	—32,385	...	...	...	—32,385
	Total Effective Services		4,482,280	4,903,273	2,946,637	3,259,972	15,592,162	502,022	1,302,241	1,016,016	18,412,441
			9,385,553					1,804,263			
	Non-Effective Services.										
16	Rewards for Military Services	187	13,007	3,428	1,724	1,296	19,455	...	2	1	19,458
17	Military Pensions to Europeans	188	28,344	12,716	42,594	16,090	99,744	...	2,312,218	1,302,056	3,714,018
18	Military Pensions to Natives	188	170,940	183,798	237,219	122,928	714,885	...	...	...	714,885
19	Widows' Pensions and Compassionate Allowances	188	7,765	3,781	9,085	4,790	25,421	...	102,625	57,790	185,836
20	Departmental Pensions and Gratuities	188	26,860	3,338	16,799	15,883	62,880	...	...	...	62,880
	Total Non-Effective Services		246,916	207,061	307,421	160,987	922,385	...	2,414,845	1,359,847	4,697,077
			453,977								
	Military operations on the N.-W. Frontier	188	701,961	2,789,380	105,981	250,670	3,847,992	25,119	...	14,145	3,887,256
			3,491,341								
	Total Army Charges *Rx.*	188	5,431,157	7,899,714	3,360,039	3,671,629	20,362,539	527,141	3,717,086	2,390,008	26,996,774
			13,330,871					4,244,227			

No. 63 A.—DETAILED ACCOUNT of ARMY RECEIPTS for the Year ended 31st March 1898.

HEADS OF RECEIPTS	GOVERNMENT OF INDIA. Bengal Command.	GOVERNMENT OF INDIA. Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
RECEIPTS UNDER GRANT III. REGIMENTAL PAY, ALLOWANCES, AND CHARGES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Discharge Purchase Money	448	240	149	536	1,373
Unclaimed Balances of Deserters and others	32	17	7	2	58
Hutting Money	...	...	48	...	48
Miscellaneous	1,179	938	892	1,575	4,584
TOTAL IN INDIA . *Rx.*	1,659	1,195	1,096	2,113	6,063
IN ENGLAND:					
Discharge Purchase Money . . £					54
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.					31
TOTAL . Rx.					6,148
RECEIPTS UNDER GRANT IV. COMMISSARIAT ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Sale of Commissariat Provisions and Stores	27,330	19,216	8,840	21,629	77,015
Sale of Malt Liquor	126,970	116,509	451	19,054	262,984
Sale of Rum	5,073	9,114	631	1,624	16,442
Recoveries on account of Dairy Farms	867	476	19	...	1,362
Value of Stores issued to other Departments	142	130	198	...	21
Recoveries on account of Table Money, etc., in Inland Steamers	7	4	25	...	3
Cattle Farms	...	2,284	52	...	2,33
Receipts on account of the Kheddas	3,172	...	...	...	3,172
Sale of Transport or Battery Cattle	442	585	342	188	1,55
Miscellaneous Transport Receipts for hire of Cattle, Sale of old Equipments, etc.	962	1,842	613	986	
Miscellaneous Ambulance Receipts for hire of Cattle, Sale of old Equipments, etc.	7	21	27	24	79
Receipts in connection with Grass Cultivation	300	4,815	249	...	5,364
Miscellaneous	2,467	1,159	726	3,456	7,808
Special Services—					
Occupation of Chitral and its communications	...	2,333	57	...	2,390
Wano Garrison	2	2,733	...	...	2,735
Tochi Garrison	...	1,018	...	...	1,018
Kajuri Kach Force and Jandola Garrison	...	582	...	...	582
TOTAL *Rx.*	167,741	162,561	12,230	46,961	389,493
RECEIPTS UNDER GRANT V. REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Sale of Cattle and Remounts	2,124	20	6	213	2,363
Sale of Regimental Cast Horses	1,470	605	1,949	747	4,771
Sale of Chargers selected by Officers	115	1,703	1,423	777	4,018
Rent of Lands	...	...	...	2	2
Miscellaneous	952	...	14	219	1,185
TOTAL . *Rx.*	4,661	2,328	3,392	1,958	12,339
RECEIPTS UNDER GRANT VI. CLOTHING ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Sale of Clothing, etc.	6,932	5,166	6,142	1,845	20,085
Sale of Necessaries	16,319	13,956	10,102	10,332	50,799
Hyderabad Contingent	...	...	3,329	...	3,329
Value of Stores issued to other Departments	1,062	28	240	...	1,330
Miscellaneous	219	272	1,026	93	1,610
TOTAL IN INDIA . *Rx*	24,532	19,422	20,929	12,270	77,1
IN ENGLAND:					
Value of Clothing, etc., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of sales of unserviceable Clothing and Necessaries . £					
EXCHANGE ON RECEIPTS IN ENGLAND . *Rx.*					
TOTAL . *Rx.*					

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1898—*continued.*

HEADS OF RECEIPTS.	Government of India. Bengal Command.	Government of India. Punjab Command.	Madras Command.	Bombay Command.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT VII.					
BARRACK ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Sale of Barrack and Hospital Furniture, Bedding, etc.	480	259	563	327	1,629
Recoveries for damaged or deficient Barrack Furniture, Utensils, etc.	520	158	105	397	1,180
Value of Stores issued to other Departments	...	...	53	...	53
Miscellaneous	46	...	63	309	418
TOTAL . Rx.	1,046	417	784	1,033	3,280
RECEIPTS UNDER GRANT IX.					
[illegible]DICAL ESTABLISHMENTS, SUPPLIES AND SERVICES.					
[illegible] of Medical Stores	548	944	538	311	2,341
[illegible]pages from Officers and Men in Hospitals	21	12	8	16	57
[illegible]veries from Officers at the Colaba Officers' [illegible]nitarium	...	...	...	112	112
[illegible] of Stores issued to other Departments	6,991	2,813	6,884	8,536	25,224
[illegible]ellaneous	444	347	192	357	1,340
[illegible]IAL SERVICES—					
[illegible] Tochi Garrison	...	3	...	...	3
TOTAL . Rx.	8,004	4,119	7,622	9,332	29,077
RECEIPTS UNDER GRANT X.					
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.					
Sale of Ordnance Stores and Camp Equipage	33,125	18,088	15,761	24,872	91,846
Work executed in Manufacturing Departments	65	48	77	4	194
Value of Stores issued to other Departments	656	345	12,538	2,999	16,538
Hyderabad Contingent	...	...	3,770	86	3,856
Miscellaneous	2,029	1,203	1,495	1,468	6,195
TOTAL IN INDIA . Rx.	35,875	19,684	33,641	29,429	118,629
IN ENGLAND:					
Value of Accoutrements, etc., in possession of Regiments on their transfer from the Indian to the British Establishment; Proceeds of sales of unserviceable Military Stores, etc., Ordnance and Miscellaneous . £					8,812
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.					4,962
TOTAL . Rx.					132,403
RECEIPTS UNDER GRANT XII.					
EDUCATION.					
Receipts for Damaged Library Books	...	1	...	1	2
Receipts from Schools, etc.	84	1,312	41	58	1,495
Miscellaneous	...	1	2	1	4
TOTAL . Rx.	84	1,314	43	60	1,501

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1898—*continued.*

HEADS OF RECEIPTS.	Government of India. Bengal Command.	Punjab Command.	Madras Command	Bombay Command.	Total.
RECEIPTS UNDER GRANT XIII. SEA TRANSPORT CHARGES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Table Money	273	207	394	283	1,157
Passage Money	...	87	12	45	144
Recoveries of Table Money, etc., in Indian Troop Service transports	14	22	12	596	644
Recoveries for medical comforts from troops proceeding to sea	...	...	...	1	1
TOTAL IN INDIA . Rx.	287	316	418	925	1,946
IN ENGLAND:					
Indian Troop Service:					
Receipts from the Admiralty, recoveries on account of messing, etc.				£ 15,817	
Passage of Officers and Troops:					
Recoveries on account of messing				„ 231	
EXCHANGE ON RECEIPTS IN ENGLAND				Rx.	
TOTAL . Rx.					2
RECEIPTS UNDER GRANT XIV. MISCELLANEOUS SERVICES.					
Fines and Forfeitures of Contractors and others	2,156	1,269	1,424	717	
Fines and Penalties	...	...	...	18	
Miscellaneous	255	308	216	71	
Special Services—					
Occupation of Chitral and its Communications	...	85	...	...	
Wano Garrison	...	6	...	...	
Tochi Garrison	...	24	...	...	
Kajuri Kach and Jandola Garrisons	...	1	...	...	
Chitral Relief Force	—3	140	544	414	1,0
Other Special Services	...	...	77	4	
TOTAL . Rx.	2,408	1,833	2,261	1,224	7,7
RECEIPTS UNDER GRANT XVI. REWARDS FOR MILITARY SERVICES.					
Decorations and Medals	107	81	73	12	2
RECEIPTS UNDER GRANT XVIII. MILITARY PENSIONS TO NATIVES.					
Miscellaneous	...	...	7	65	7
RECEIPTS UNDER GRANT XIX. WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.					
Subscriptions towards Indian Military Service Family Pensions	31,967	21,191	17,111	17,883	88,152
Artillery Charitable Fund Recoveries	1	...	...	4	5
TOTAL IN INDIA . Rx.	31,968	21,191	17,111	17,887	88,157
IN ENGLAND:					
Subscriptions towards Indian Military Service Family Pensions				£	14,443
EXCHANGE ON RECEIPTS IN ENGLAND				Rx.	8,133
TOTAL . Rx.					110,733
MILITARY OPERATIONS ON THE N.-W. FRONTIER.					
Malakand Field Force and North-West Frontier Disturbances	6,022	55,393	770	504	62,689
Tochi Field Force	450	10,472	...	8	10,930
Mekran	...	...	...	4	4
TOTAL . Rx.	6,472	65,865	770	516	73,623
TOTAL RECEIPTS, MILITARY DEPARTMENT.					
IN INDIA	284,844	300,326	100,377	123,785	809,332
IN ENGLAND				£	46,402
EXCHANGE				Rx.	26,130
TOTAL . Rx.					881,864

No. 63 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1898.

HEADS OF EXPENDITURE.	GOVERNMENT OF INDIA.		Madras Command.	Bombay Command.	TOTAL.
	Bengal Command.	Punjab Command.			
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
GRANT 1.					
ARMY AND GARRISON STAFF.					
Commander-in-Chief	3,666	20,805	...	8	24,479
Lieutenant-Generals Commanding the Forces	9,551	10,678	10,436	10,976	41,641
Adjutant General's Department	15,167	38,868	13,689	11,366	79,090
Artillery Branch	1,810	10,150	1,558	1,167	14,685
Cavalry Branch	93	3,454	88	147	3,782
Musketry Inspection	5,062	8,550	4,367	5,092	23,071
Quarter Master General's Department	4,038	18,962	3,402	6,289	32,691
Quarter Master General's Department, Intelligence Branch	206	15,808	1,955	5	17,974
Gymnastic Instruction	1,432	279	236	1,733	3,680
Army Signalling	103	1,596	86	1,602	3,387
District Commands and Staff	44,531	37,206	51,631	52,469	185,837
Garrison and Station Staff	18,449	17,919	13,041	9,935	59,344
Hill Sanitaria	8,680	6,653	3,015	6,439	24,787
Miscellaneous Depôts	...	...	3,630	6,593	10,223
Staff of Local Forces	...	7,968	...	99	8,067
Staff, Miscellaneous	259	...	...	...	259
Special Services—					
Occupation of Chitral and its communications	...	1,663	...	...	1,663
Wano Garrison	...	176	...	...	176
ochi Garrison	...	275	...	...	275
ilgit Agency	...	63	...	...	63
TOTAL . Rx.	113,047	201,073	107,134	113,920	535,174
GRANT 2.					
ADMINISTRATIVE STAFF.					
Personal Staff of Governor-General, Governors, and Lieutenant-Governors	7,976	825	3,957	3,441	16,199
Accountant General, Military Department	17,530	54	...	...	17,584
Controller of Military Accounts—					
Central Branch	9,729	6,854	5,544	5,436	27,563
Accounts Branch	4,772	3,687	2,375	3,184	14,018
Pay Branch	13,956	10,915	9,564	10,685	45,120
Commissariat Branch	9,476	10,747	6,770	7,194	34,187
Commissariat Branch, Rangoon	...	...	7,630	...	7,630
Ordnance and Clothing Branch	9,384	...	5,202	4,722	19,308
Circle Pay Offices	10	...	1,708	2,357	4,075
Pension Pay Offices and Pension Payments	24	1,337	5,782	1,855	8,998
Inspection, Special Duties and Probationers	2,908	3,046	1,096	1,072	8,122
Officers in charge, Treasure Chests	78	48	9	695	830
Special Services—					
Occupation of Chitral and its communications	...	313	1	4	318
Wano Garrison	...	114	...	...	114
Tochi Garrison	...	59	3	...	62
Gilgit Agency	...	211	...	...	211
Kajuri Kach and Jandola Garrisons	...	28	...	...	28
TOTAL . Rx.	75,843	38,238	49,641	40,645	204,367

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1898—*continued.*

HEADS OF EXPENDITURE.	Government of India. Bengal Command.	Government of India. Punjab Command.	Madras Command.	Bombay Command.	Total.
GRANT 3. REGIMENTAL PAY, ALLOWANCES, AND CHARGES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
European Army.					
Artillery	295,586	262,327	175,913	272,126	1,005,952
Cavalry	125,467	141,953	89,062	48,516	404,998
Engineers	471	3,740	—136	—139	3,936
Sub-Marine Mining	3,376	...	4,377	9,377	17,130
Infantry	783,747	710,919	443,197	504,840	2,442,703
Invalid and Veteran Establishment	1,054	...	2,399	...	3,453
Staff Corps	10,916	15,295	3,963	5,781	35,955
General List, Cavalry	...	...	...	307	307
General List, Infantry	168	2,341	2,288	297	5,094
General Officers, unemployed	269	1,757	770	880	3,676
Colonels' Allowances	1,456	2,210	207	1,562	5,435
Recruiting Rewards, etc.	12	840	18	7	877
Kit Money for Recruits on Enlistment	50	211	25	18	304
Annual Grant-in-aid of Half-mounting	148	529	155	131	963
Hutting Money	364	354	11	41	770
Batta	331	621	854	525	2,331
Postage Charges	1,569	1,608	1,123	852	5,152
Incidental Expenses of a regimental nature	5,391	5,067	2,927	3,241	16,626
Purchase of Books and Periodicals	6	...	137	174	317
	1,230,381	1,149,772	727,290	848,536	3,955,979
IN ENGLAND:					
Payments to the Imperial Government on account of Disbursements by the War Office in respect of Her Majesty's British Forces serving in India—					
For the year 1897-98				£ 729,000	
Further payments for the year 1896-97				719	
					729,719
Furlough Allowances of Officers of the Indian Service					195,800
Furlough Allowances of Officers of British Regiments serving in India					90,896
Advances to Regiments proceeding to India					4,742
Pay and Allowances during Voyage of Regiments returning from India					2,752
Outfit Allowance to an Officer on promotion to Commissioned rank					10
Deferred Pay issued to Non-Commissioned Officers who took their discharge when on Furlough					1,09
Pay and Allowances of Second Lieutenants on appointment					1,5
Pay of Indian Native Officers attending Her Majesty's Diamond Jubilee and of British Officers accompanying them					2,8
				£	1,029,49
EXCHANGE ON CHARGES IN ENGLAND				Rx.	579,73
			TOTAL EUROPEAN ARMY	Rx.	5,565,20
Native Army.					
Artillery	6,180	43,755	6,651	802	57,388
Body-Guard	5,667	70	4,156	4,947	14,840
Cavalry	352,910	582,988	68,993	271,494	1,276,385
Sappers and Miners	28,617	24,330	51,957	31,106	136,010
Sub-Marine Mining	655	...	930	1,596	3,181
Infantry	544,911	844,531	646,582	560,917	2,596,941
Recruiting Depôts	2,613	3,482	...	2,284	8,379
Hutting Money	10,036	4,350	7,432	5,682	27,500
Batta	1,173	438	11,888	4,529	18,028
Incidental Expenses of a regimental nature	3,103	3,882	2,187	2,771	11,943
Kit Money for Recruits on Enlistment	5,236	7,673	6,509	6,834	26,252
Annual Grant-in-aid of Half-mounting	12,155	18,744	14,545	11,527	56,971
Postage Charges	1,110	1,535	887	836	4,368
Purchase of Books and Periodicals	...	...	6	2	8
Reserve Forces	32,446	31,232	3,899	4,691	72,268
Special Services.					
Occupation of Chitral and its communications	8	7,405	752	4	8,169
Wano Garrison	...	308	..	...	308
Tochi Garrison	...	1,606	126	...	1,732
Gilgit Agency	...	1,497	...	...	1,497
Kajuri Kach and Jandola Garrisons	...	71	...	...	71
TOTAL NATIVE ARMY. Rx.	1,006,820	1,577,897	827,500	910,022	4,322,239
TOTAL. INDIA	2,237,201	2,727,669	1,554,790	1,758,558	8,278,218
TOTAL. ENGLAND				£	1,029,498
TOTAL. EXCHANGE				Rx.	579,731
			TOTAL	Rx.	9,887,447

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1898 —*continued.*

HEADS OF EXPENDITURE.	Government of India.		Madras Command.	Bombay Command.	Total.
	Bengal Command.	Punjab Command.			
GRANT 4. COMMISSARIAT ESTABLISHMENTS, SUPPLIES AND SERVICES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Establishments.					
Supervising Staff	20,669	9,659	10,286	7,178	47,792
Executive Establishment—Supply and Transport	52,960	86,478	52,272	42,358	234,068
Ditto Ditto —Ambulance Transport	6,147	17,317	11,793	6,819	42,076
Subordinate Establishments	35,410	74,884	32,543	30,706	173,543
Khedda Establishments (Dacca)	11,048	8	...	...	11,056
Cattle Farm (Hissar)	2	3,192	...	59	3,253
Cattle Depôt (Hoonsoor)	...	...	872	...	872
Agent for Government Consignments, Calcutta	278	...	...	...	278
Supplies.					
Provisions for Europeans	223,744	213,070	154,465	157,260	748,539
Provisions for Natives	27,890	7,322	80,654	63,067	178,933
Compensation to Natives for dearness of Provisions	108,571	154,922	123,101	94,498	481,092
Compensation to Native Cavalry for dearness of Forage	24,070	49,936	...	77,455	151,461
Purchase of Reserve Stock	3,951	4,761	...	4,964	13,676
Malt Liquor purchased locally	96,820	196,407	102	...	293,329
Rum	3,047	...	...	...	3,047
Expenditure connected with Dairy Farms	...	3,764	2	...	3,766
Contingent Expenses	...	21	3	17	41
Services.					
Hire of Transport	14,200	14,076	6,404	6,707	41,387
Sea and Inland Water Charges	5,410	6	8,198	5,724	19,338
Railway Charges	128,768	104,994	54,905	68,755	357,422
Charges in connection with Grass Cultivation	26,874	31,041	7,630	13,077	78,622
Feed of Horses, Battery Mules, Yaboos, Bullocks and Elephants	84,931	106,222	76,549	52,021	319,723
Purchase and Repair of Gear for Battery Elephants and Bullocks	120	52	279	7	458
Purchase of Battery Bullocks and Elephants	...	...	...	8	8
Regimental Equipment and Camp Contingencies	2,257	1,889	1,643	1,645	7,434
Implements, Godown Furniture, and Contingencies	8,598	8,690	7,037	7,446	31,771
Freight Charges of Stores from England	233	147	83	220	683
Khedda Charges (Dacca)	2,317	...	...	...	2 317
Cattle Farm (Hissar)	...	7,174	...	...	7,174
Cattle Depôt (Hoonsoor)	...	...	1,504	...	1,504
Reserves of Fodder	59	697	...	5,259	6,015
Miscellaneous	6,699	2,773	7,336	14,720	31,528
Transport Branch.					
Depôt and Regimental:					
Purchase of Animals	2,022	15,124	2,293	1,875	21,314
Feed of Animals	28,658	138,039	40,342	33,357	240,396
Permanent Hired Transport	4,744	2,598	...	2,100	9,442
Purchase and Repair of Gear, Carts, and Equipments	6,437	9,174	5,753	7,424	28,788
Rents and Repairs of Buildings	139	15	...	...	154
Cost of uniform clothing	6,163	1,611	1,896	351	10,021
Miscellaneous	1,202	1,631	1,052	1,776	5,661
Ambulance Transport:					
Purchase of Animals	50	...	...	...	50
Feed of Animals	532	...	...	...	532
Purchase and Repair of Doolies, Gear, Carts, and Equipment	725	706	364	2,745	4,540
Cost of uniform clothing	95	435	98	...	628
Miscellaneous	126	166	24	59	375
	945,966	1,269,001	689,483	709,657	3,...4,107
Deduct—Value of Stores supplied to other Departments	*2,094*	...	*574*	*389*	*3,057*
Special Services:	943,872	1,269,001	688,909	709,268	3 611,050
Occupation of Chitral and its communications	4,754	37,226	3,192	—*13*	45,159
Wano Garrison	1,189	27,108	...	...	28,297
Tochi Garrison	1,312	38,865	570	...	40,747
Gilgit Agency	...	11,462	...		11,462
Kajuri Kach and Jandola Garrisons	294	10,543	...		10,837
TOTAL IN INDIA Rx.	951,421	1,394,205	692,671	709,255	3,747,552
IN ENGLAND:					
Stores for India:					
Commissariat				£	32,197
EXCHANGE ON CHARGES IN ENGLAND				Rx.	18,131
				TOTAL Rx.	3,797,880

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1898—*continued.*

HEADS OF EXPENDITURE.	Government of India: Bengal Command.	Government of India: Punjab Command.	Madras Command.	Bombay Command.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
GRANT 5. REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Supervising Staff	3,261	35	...	3	3,299
Establishments (Depôts)	20,742	261	6,165	6,282	33,450
Veterinary Inspection	95	4,547	2,004	2,366	9,012
Station Veterinary Hospitals	8,470	10,434	6,271	6,664	31,839
Veterinary Schools	...	227	...	199	426
Remount Depôt, Garden Reach	1,972	7	297	...	2,276
Purchase of Remounts	72,265	281	18,025	28,122	118,693
Feed of Cattle and Remounts	35,390	529	15,671	13,513	65,103
Miscellaneous	24,640	1,748	7,140	6,201	39,129
Special Services:					
Occupation of Chitral and its communications	...	21	...	...	21
Tochi Garrison	1	...	...	...	1
Kajuri Kach and Jandola Garrisons	...	6	...	...	6
TOTAL IN INDIA . Rx.	166,236	18,096	55,573	63,350	303,255
IN ENGLAND:					
Purchase of mules					9,876
EXCHANGE ON CHARGES IN ENGLAND					5,561
				TOTAL . Rx.	318,692
GRANT 6. CLOTHING ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Superintending Establishments	5,499	...	4,867	1	10,367
Manufacturing and Store Establishments	3,403	...	2,689	11	6,103
Supplies and Services—					
Factories	119,449	2,400	21,663	433	143,945
Clothing Supplies and Services—					
Regimental	10,264	9,985	6,444	6,545	33,238
Compensation in lieu of Clothing	8,736	14,306	15,999	12,380	51,421
	147,351	26,691	51,662	19,370	245,074
Deduct—Value of Stores supplied to other Departments	*48*	...	...	...	*48*
	147,303	26,691	51,662	19,370	245,026
Special Services:					
Occupation of Chitral and its communications	736	...	...	...	736
Wano Garrison	48	...	...	...	48
Kajuri Kach and Jandola Garrisons	19	...	...	...	19
TOTAL IN INDIA . Rx.	148,106	26,691	51,662	19,370	245,829
IN ENGLAND:					
Stores for India:					
Clothing				£	177,184
EXCHANGE ON CHARGES IN ENGLAND				Rx.	99,776
				TOTAL . Rx.	522,789
GRANT 7. BARRACK ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Executive Establishments	...	...	4,112	9	4,121
Subordinate Establishments	22,834	11,545	14,134	4,430	52,943
Station Conservancy, etc.	3,035	3,781	6,416	2,036	15,268
Barrack Furniture	...	...	13,139	...	13,139
Barrack Bedding	33,042	5,642	4,589	7,045	50,318
Lighting Charges	14,087	9,415	5,994	5,989	35,485
Miscellaneous	17,022	19,413	8,000	16,778	61,213
	90,020	49,796	56,384	36,287	232,487
Deduct—Value of supplies to other Departments	*1,445*	...	*13*	...	*1,458*
	88,575	49,796	56,371	36,287	231,029
Special Services:					
Occupation of Chitral and its communications	30	593	...	...	623
Tochi Garrison	...	1,248	...	...	1,248
Wano Garrison	...	64	...	...	64
Kajuri Kach and Jandola Garrisons	...	140	...	...	140
TOTAL . Rx.	88,605	51,841	56,371	36,287	233,104

No. 63 B.—Detailed Account of Army Charges for the year ended 31st March 1898 —*continued.*

HEADS OF EXPENDITURE.	Government of India: Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	Total.
GRANT 8.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ADMINISTRATION OF MARTIAL LAW.					
Judge Advocate General's Department, Head-Quarters	34	5,712	...	...	5,746
Judge Advocate General's Department, Commands	3,105	3,394	4,334	3,842	14,675
Miscellaneous	6,093	5,157	3,890	5,238	20,378
TOTAL Rx.	9,232	14,263	8,224	9,080	40,799
GRANT 9.					
MEDICAL ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Medical Establishments, Head-Quarters	195	8,869	...	...	9,064
Medical Establishments, Commands	4,955	4,235	4,449	4,165	17,804
Medical Establishments, Districts	118,512	153,636	80,063	97,077	449,288
Indian Nursing Service	2,716	3,930	2,607	2,777	12,030
Army Hospital Corps	8,507	9,923	4,067	5,216	27,713
Medical Store Depôts	5,235	3,742	4,473	5,194	18,644
Followers' Hospitals	61	121	455	216	853
Medical Supplies	79,443	51,229	51,077	52,919	234,668
Miscellaneous	2,387	897	2,601	1,258	7,143
	222,011	236,582	149,792	168,822	777,207
Deduct—Value of supplies to other Departments	*5,393*	*2,435*	*6,763*	*14,034*	*28,625.*
	216,618	234,147	143,029	154,788	748,582
Special Services:					
Occupation of Chitral and its communications	123	1,657	2	...	1,782
Wano Garrison	...	84	...	...	84
Tochi Garrison	...	47	2	...	49
Gilgit Agency	...	82	...	...	82
Kajuri Kach and Jandola Garrisons	...	44	...	...	44
TOTAL IN INDIA Rx.	216,741	236,061	143,033	154,788	750,623

	£	
IN ENGLAND:		
Pay and Allowances of Surgeons on appointment, etc.	2,959	
Outfit allowance, passage to India, furlough pay, etc., of Lady Nurses	599	
		3,558
Stores for India:		
Medical		22,512
	£	26,070
EXCHANGE ON CHARGES IN ENGLAND	Rx.	14,680
TOTAL	Rx.	791,373

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1898—*continued.*

HEADS OF EXPENDITURE.	Government of India. Bengal Command.	Government of India. Punjab Command.	Madras Command.	Bombay. Command.	Total.
GRANT 10. ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Supervising Staff	9,003	19,371	6,361	6,377	41,112
Arsenals and Depôts	36,689	47,217	51,217	64,038	199,161
Manufacturing Establishments	146,204	71	16,585	57,673	220,533
Proof Department, Balasore	1,902	...	...	...	1,902
Fort Armaments	3,829	1,590	1,053	4,400	10,872
Local supplies of Stores for Arsenals and Depôts	43,776	29,378	7,294	81,443	161,891
Local supplies for Manufacturing Establishments	112,054	...	12,082	38,971	163,107
Repairs of Harness and Saddlery with Corps	547	660	377	261	1,845
Freight Charges of Stores from England	4,883	392	478	2,018	7,771
Freight Charges of Stores from Port to Port	470	...	3,177	794	4,441
Gymnasia Stores and Apparatus	10	4	86	...	100
Army Signalling Stores and Equipment	191	176	228	192	787
Expenditure for Annual Practice, Field Train and Field Telegraph Stores and Equipment of the Corps of Sappers and Miners	3,751	...	2,869	2,335	8,955
Purchase and Repair of Camp Equipage	18,820	19,080	4,394	11,599	53,893
Purchase of Line Gear, etc.	3,003	4,687	3,152	1,988	12,830
Miscellaneous	5,946	5,372	5,504	5,582	22,404
	391,078	127,998	114,857	277,671	911,604
Deduct—Value of Stores supplied to other Departments	*16,593*	*1,888*	*8,500*	*32,757*	*59,738*
	374,485	126,110	106,357	244,914	851,866
SPECIAL SERVICES.					
Occupation of Chitral and its communications	...	65	...	...	65
Wano Garrison	...	2	...	...	2
Tochi Garrison	...	18	...	...	18
Gilgit Agency	...	55	...	...	55
TOTAL IN INDIA . Rx.	374,485	126,250	106,357	244,914	852,006
IN ENGLAND:				£	
Pay and expenses of Military Officers on special duty				4,425	
Pay and expenses of Military Officers under technical instruction				3,699	
Pay and expenses of Artificers on appointment to various Government Factories in India; and other miscellaneous expenditure				1,483	
					9,607
Stores for India:					
Ordnance and Miscellaneous					269,377
				£	278,984
EXCHANGE ON CHARGES IN ENGLAND				Rx.	157,101
				TOTAL . Rx.	1,288,091
GRANT 11. ECCLESIASTICAL. (*a*)					
Chaplains to the Army (Presbyterian)	...	1,319	...	...	1,319
Chaplains to the Army (Roman Catholic)	9,244	6,625	5,076	6,063	27,008
TOTAL . Rx.	9,244	7,944	5,076	6,063	28,327
GRANT 12. EDUCATION.					
British Army Schools	1,512	6,029	1,143	2,810	11,494
Garrison Instruction	2,012	2,745	1,014	1,108	6,879
Lawrence Military Asylum	82	12,228	...	1,468	13,778
Lower Orphan Schools	449	...	...	...	449
Donations, etc., to Educational Institutions	872	957	10,510	366	12,705
TOTAL . Rx.	4,927	21,959	12,667	5,752	45,305

(*a*) Charges for Chaplains not attached to particular Regiments are treated as Civil Expenditure and included in Account No. 35, page 80.

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1898—*continued.*

HEADS OF EXPENDITURE.	Government of India: Bengal Command.	Government of India: Punjab Command.	Madras Command.	Bombay Command.	Total.
GRANT 13.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
SEA TRANSPORT CHARGES.					
Sea Transport Charges, *viz.*, Passage Money of Officers, Invalids, and Troops proceeding to and from England and from Port to Port; also Cost of Troop Transports defrayed in India	5,630	176	17,621	17,424	40,851
Her Majesty's Indian Troop Ships	2	13	7	22,130	22,152
Medical Comforts, etc., to Troops proceeding by Sea	2,596	277	92	147	3,112
TOTAL IN INDIA . Rx.	8,228	466	17,720	39,701	66,115
IN ENGLAND:				£	
Indian Troop Service				228,944	
Passage of Officers and Troops, otherwise than in Transports				17,737	
					246,681
EXCHANGE ON CHARGES IN ENGLAND				Rx.	138,911
				TOTAL . Rx.	451,707
GRANT 14.					
MISCELLANEOUS SERVICES.					
Miscellaneous—					
Donation and grants-in-aid to Military and Regimental Institutions	3,587	1,267	952	618	6,424
Compensation for losses	678	954	193	759	2,584
Moonshee allowance	2,077	8,032	6,752	5,694	22,555
Extra Staff and Command allowance	1,427	765	18	436	2,646
Purchase and rent of land and buildings	2,930	4,251	413	926	8,520
Camps of Exercise	648	117	261	107	1,133
Travelling charges	877	750	712	201	2,540
Printing	169	259	1,220	2,993	4,641
Telegrams	...	4,000	1,208	2,551	7,759
Contingencies	3,559	2,837	2,902	7,077	16,375
Miscellaneous	425	250	285	140	1,100
SPECIAL SERVICES.					
Occupation of Chitral and its Communications	...	6,497	...	...	6,497
Wano Garrison	...	1,673	...	...	1,673
Tochi Garrison	...	797	...	...	797
Gilgit Agency	...	857	...	...	857
Kajuri Kach and Jandola Garrisons	...	17	...	...	17
Keng Tung Garrison	...	...	19,356	...	19,356
Chitral Relief Force	2,706	66	47	18	2,837
Other Special Services	...	123	...	43	166
TOTAL IN INDIA . Rx.	19,083	33,512	34,319	21,563	108,477
IN ENGLAND:				£	
Pay and expenses of Military Officers studying the Russian language				3,021	
Stores for India:—Chitral Relief Force				752	
				£	3,773
EXCHANGE ON CHARGES IN ENGLAND				R	2,125
				TOTAL . Rx.	114,375
GRANT 15.					
VOLUNTEER CORPS.					
Establishments and Charges	39,687	7,851	30,055	18,824	96,417
Capitation Grants	32,857	7,052	23,395	17,541	80,845
Volunteer Reserve Forces	966	83	44	77	1,170
Miscellaneous	3,277	583	2,218	886	6,964
TOTAL . Rx.	76,787	15,569	55,712	37,328	185,396
GRANT 16.					
REWARDS FOR MILITARY SERVICES.					
Good Service Pensions	...	...	11	...	11
Victoria Cross	17	...	16	...	33
Annuities for Meritorious Services	57	...	17	8	82
Gratuities for Meritorious Services	16	...	8	6	30
Order of British India	1,465	1,924	999	946	5,334
Order of Merit	195	992	176	31	1,394
Annuities	69	91	41	47	248
Gratuities	318	401	414	257	1,390
Decorations and Medals	10,870	20	42	1	10,933
TOTAL IN INDIA . Rx.	13,007	3,428	1,724	1,296	19,455
IN ENGLAND:					
Cost of Medals				£	2
EXCHANGE ON CHARGES IN ENGLAND				Rx.	1
				TOTAL . Rx.	19,458

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1898—*continued.*

HEADS OF EXPENDITURE.	Government of India. Bengal Command.	Government of India. Punjab Command.	Madras Command.	Bombay Command.	Total.
GRANT 17.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
MILITARY PENSIONS TO EUROPEANS.					
Retired and Invalid Pensions	26,288	10,743	42,324	15,978	95,333
Wound Pensions	377	30	166	112	685
Gratuities	1,679	1,943	104	...	3,726
TOTAL IN INDIA . Rx.	28,344	12,716	42,594	16,090	99,744
IN ENGLAND:					
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces for service in India:				£	
For the year 1897-98				496,817	
In settlement of the year 1896-97				10,030	
				506,847	
Pay and Pensions of Non-effective and Retired Officers of the Indian Service				1,771,591	
Pay of Non-effective Colonels of Royal Artillery				24,518	
Compassionate Allowances of Officers removed from the Service, &c.				1,309	
Pensions of Non-Commissioned Officers and Soldiers				7,336	
Payment to the Representatives of Lord Clive, on account of their reversionary claim to the Capital of the late "Lord Clive's Fund"				617	
				£	2,312,218
EXCHANGE ON CHARGES IN ENGLAND				Rx.	1,302,056
				TOTAL . Rx.	3,714,018
GRANT 18.					
MILITARY PENSIONS TO NATIVES.					
Retired, Invalid, and Wound Pensions	156,674	165,633	210,400	112,464	645,171
Gratuities	1,183	1,548	658	658	4,047
Family Pensions	13,083	16,617	26,161	9,806	65,667
TOTAL . Rx.	170,940	183,798	237,219	122,928	714,885
GRANT 19.					
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.					
Widows' Pensions	5,214	1,350	8,598	4,085	19,247
Artillery Charitable Fund	9	...	...	155	164
Indian Military Service Family Pensions	1,504	27	392	448	2,371
Percentage	...	...	...	59	59
Compassionate Allowances	1,038	2,404	95	43	3,580
TOTAL IN INDIA . Rx.	7,765	3,781	9,085	4,790	25,421
IN ENGLAND:					
Pensions of Widows and Families of Officers killed in the Mutiny or otherwise in discharge of duty				£ 9,698	
Pensions of Widows and Families of Officers, &c., of the Indian Service				64,319	
Indian Military Service Family Pensions, towards which the Officers subscribed				27,446	
Gratuities to widows and families of officers killed in action				1,162	
				£	102,625
EXCHANGE ON CHARGES IN ENGLAND				Rx.	57,790
				TOTAL . Rx.	185,836
GRANT 20.					
DEPARTMENTAL PENSIONS AND GRATUITIES.					
Pensions	26,649	2,777	16,616	15,576	61,618
Compassionate Allowances	26	446	3	137	612
Gratuities	185	115	180	170	650
TOTAL . Rx.	26,860	3,338	16,799	15,883	62,880
MILITARY OPERATIONS ON THE N. W. FRONTIER:					
Malakand Field Force and North-West-Frontier Disturbances	665,269	2,458,705	104,878	239,280	3,468,132
Tochi Field Force	36,682	329,190	654	2,569	369,095
Mekran	10	1,485	449	8,821	10,765
TOTAL IN INDIA . Rx.	701,961	2,789,380	105,981	250,670	3,847,992
IN ENGLAND:				£	
Stores for India:—Malakand Field Force				23,403	
Tochi Field Force				1,716	
				£	25,119
EXCHANGE ON CHARGES IN ENGLAND				Rx.	14,145
				TOTAL MILITARY OPERATIONS . Rx.	3,887,256
UNADJUSTED EXPENDITURE.					
Issues to Military Department not brought to account	—17,262	—31,137	—4,542	—1,572	—54,513
Transfers between Military Departments	77	305	..	...	382
Unadjusted Expenditure charged to Advances	279	20,268	229	970	21,746
TOTAL .	—16,906	—10,564	—4,313	—602	—32,385
TOTAL EXPENDITURE, MILITARY DEPARTMENT:					
IN INDIA	5,431,157	7,899,714	3,360,039	3,671,629	20,362,539
IN ENGLAND				£	4,244,227
EXCHANGE ON PAYMENTS IN ENGLAND				Rx.	2,390,008
				TOTAL . Rx.	26,996,774

No. 64.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of *India* (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1897-98.

	Bengal Command.			Punjab Command			Madras Command.			Bombay Command.			Total.		
	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.
European Army.	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*
Artillery	147	(a)4,455	4,602	121	b)4,361	4,482	85	(c)2,589	2,674	136	(d)3,844	3,980	489	15,249	15,738
Cavalry	87	1,806	1,893	87	1,806	1,893	58	1,204	1,262	29	602	631	261	5,418	5,679
Engineers*	80	...	80	81	...	81	19	...	19	49	...	49	229	...	229
Infantry	493	17,074	17,567	406	14,074	14,480	290	10,040	10,330	319	11,044	11,363	1,508	52,232	53,740
Invalid and Veteran Establishment	2	2	4	...	...	...	4	9	13	...	...	...	6	11	17
Staff Corps*	330	...	330	219	...	219	117	...	117	127	...	127	793	...	793
General List, Cavalry*	5	...	5	...	...	...	5	...	5	5	...	5	15	...	15
General List, Infantry*	17	...	17	9	...	9	12	...	12	10	...	10	48	...	48
General Officers unemployed	11	...	11	10	...	10	5	...	5	10	...	10	36	...	36
Sub-Marine Mining	1	15	16	...	...	...	2	21	23	4	38	42	7	74	81
Total European Army	1,173	23,352	24,525	933	20,241	21,174	597	13,863	14,460	689	15,528	16,217	3,392	72,984	76,376
Native Army.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.
Artillery	4	256	260	25	1,612	1,637	4	256	260	...	...	...	33	2,124	2,157
Body-Guard	2	120	122	...	...	...	2	70	†72	1	70	71	5	260	265
Cavalry	100	6,250	6,350	156	9,844	10,000	30	1,895	1,925	73	4,682	4,755	359	22,671	23,030
Sappers and Miners	52	1,437	1,489	...	...	...	57	1,610	1,667	33	877	910	142	3,924	4,066
Sub-Marine Mining	...	30	30	...	...	...	...	40	40	...	70	70	...	140	140
Infantry	238	23,955	24,193	356	35,696	36,052	288	28,001	28,289	250	24,748	24,998	1,132	112,400	113,532
Total Native Army	396	32,048	32,444	537	47,152	47,689	381	31,872	32,253	357	30,447	30,804	1,671	141,519	143,190
Total European and Native Army	1,569	55,400	56,969	1,470	67,393	68,863	978	45,735	46,713	1,046	45,975	47,021	5,063	214,503	219,566

* Exclusive of Officers employed with regiments of Native Cavalry and Infantry and Corps of Sappers and Miners who are included in the strength of those arms.
† The other rank and file of the Governor's Body-guard are included in the Strength of the Native Cavalry.
(a) Includes 455 Driver's Establishments who are fighting men.
(b) " 1,322 " "
(c) " 390 " "
(d) " 267 " "

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1897-98.

Section L. L.—Special Defence Works.

Expenditure *Rx.* 23,708.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.	
				Detail.	Major Head Total.
					Expenditure.
Special Defence Works	65	Expenditure	192	...	23,708
				TOTAL .	23,708

No. 65.—ABSTRACT ACCOUNT OF EXPENDITURE on SPECIAL DEFENCE WORKS for, and to end of, the Year 1897-98.

INDIA. DIRECTOR-GENERAL OF MILITARY WORKS.	Amount of estimate.	Amount expended: To end of previous year.	Amount expended: During the year.	Amount expended: To end of the year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
COAST DEFENCES.				
Aden Defences	364,968	324,568	...	324,568
Bombay „	415,350	410,893	...	410,893
Karachi „	178,020	176,493	...	176,493
Burma „	219,448	200,179	..	200,179
Bengal „	155,689	142,821	...	142,821
Pontoon sheers for landing heavy guns in Bombay, Karachi, and Aden	16,186	15,010	...	15,010
TOTAL COAST DEFENCES	1,349,661	1,269,964	...	1,269,964
FRONTIER DEFENCES. PUNJAB AND BALUCHISTAN.				
Improving the Bala Hissar, Peshawar	8,690	7,880	...	7,880
Water-supply, Jumrood	10,824	1,920	...	1,920
„ Defensible Serai and Road, Landi Kotal	26,325	26,131	...	26,131
„ Arsenal and Defensible position, Rawalpindi	300,808	214,937	...	214,937
Defensible position, Attock	98,976	97,089	...	97,089
Improving water-supply at Ghazi Ghât	808	531	...	531
Improvements to Ferozepore Arsenal Defences, etc.	44,523	43,363	...	43,363
Entrenched position and Block-houses for Railway Bridge at Sukkur	58,050	55,909	...	55,909
Block-houses for Railway Bridge over Sutlej near Bhawalpore	1,893	1,853	...	1,853
New Defensible Post, including accommodation at Mooltan	82,423	75,334	...	75,334
Block-houses for Railway Bridge over Chenab near Sher Shah	2,602	2,606	...	2,606
Bridge-head, Sher Shah	197	197	...	197
Defences of Post, Loralai	2,685	2,330	...	2,330
Miri Defences and Quetta Arsenal	138,754	132,795	...	132,795
Sind-Peshin Railway Defences	9,311	7,944	...	7,944
Defensible position in front of Quetta	183,516	182,817	...	182,817
Storage of guns, ammunition and tramway, Quetta	5,622	5,299	...	5,299
Accommodation for Ordnance Establishment, „	1,580	1,600	...	1,600
Staff Quarters, Peshin	1,182	1,134	...	1,134
Defences of Railway Bridge over the Lora at Said Hamid	4,998	4,898	...	4,898
Chaman Post, Depôt for Stores, Magazine, etc.	21,422	21,296	...	21,296
Defences, Khojak Tunnel	15,245	15,108	...	15,108
Targets for Experiments at Pur	1,730	1,428	...	1,428
Communications, Peshin	203,508	203,115	...	203,115
Remodelling emplacements, Quetta	4,252	2,152	...	2,152
TOTAL FRONTIER DEFENCES	1,229,924	1,109,666	...	1,109,666
ARMAMENTS.				
Aden Defences	249,046	267,048	10,862	277,910
Other than for Aden—				
Coast Defences	1,338,876	1,364,476	55,734	1,420,210
Frontier Defences	493,811	329,502	2,034	331,536
TOTAL ARMAMENTS	2,081,733	1,961,026	68,630	2,029,656
TOTAL WORKS AND ARMAMENTS	4,661,318	4,340,656	68,630	4,409,286
Deduct—Chargeable to Ordinary Military Works Grant		(a) *150,409*	...	*150,409*
		4,190,247	68,630	4,258,877
ESTABLISHMENT		429,773	...	429,773
TOOLS AND PLANT		36,434	...	36,434
SUSPENSE		86,739	*—43,426*	43,313
PROFIT AND LOSS		106	...	106
TOTAL SPECIAL DEFENCE WORKS		4,743,299	25,204	4,768,503
Deduct—Amount recovered from Home Government on account of moiety of expenditure in Aden		*90,805*	...	*90,805*
		4,652,494	25,204	4,677,698
Deduct further—Payments by Secretary of State brought to account in India		*1,491,814*	*18,695*	*1,510,509*
Exchange thereon		*731,605*	*10,529*	*742,134*
		2,223,419	*29,224*	*2,252,643*
NET OUTLAY IN INDIA		2,429,075	*—4,020*	2,425,055
EXPENDITURE IN ENGLAND—				
On moiety, Aden Defences		133,759	3,515	137,274
„ Armaments		1,186,029	11,493	1,197,522
„ Other Stores, etc., for India		105,474	2,731	108,205
	£	1,425,262	17,739	1,443,001
EXCHANGE ON EXPENDITURE IN ENGLAND	Rx.	699,927	9,989	709,916
TOTAL EXPENDITURE ON SPECIAL DEFENCE WORKS	Rx.	4,554,264	23,708	4,577,972

	Rx.
(a) Aden Defences	45,675
Bombay „	11,036
Karachi „	9,875
Rangoon „	16,118
Bengal „	2,108
Sukkur „	3,924
Ferozepore Arsenal	20,486
Defensible Post, Mooltan	41,187
	150,409

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1897-98.

Section M.—Provincial.

Expenditure Rx. 457,678.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Adjustment on account of Provincial Services.	66	Provincial Balances	194	794,386	...	...
	67	Local Balances	195	1,394,731	...	...
	68	Provincial and Local Surpluses and Deficits	196	...	203,232	*660,910*
		NET DEFICIT .			...	*457,678*

No. 56.—ACCOUNT of PROVINCIAL RECEIPTS, DISBURSEMENTS, and BALANCES, for the Year ended 31st March 1898.

	Opening Balance.	Receipts.		Total.	Disbursements.		Total.	Closing Balance.	Provincial Surpluses.	Provincial Deficits.
		Revenues as per Account No. 7.	Transfers between Provincial and Local.		Expenditure as per Account No. 7.	Transfers between Provincial and Local.			Increase of Balance.	Decrease of Balance.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	898,491	31	898,522	884,474	14,048	898,522	...	...	...
Burma	(a)312,173	3,138,322	21,896	3,472,391	2,990,260	523	2,990,783	481,608	169 435	...
Assam	94,373	716,180	...	810,553	733,128	28,632	761,760	48,793	...	45,580
Bengal	395,450	4,656,853	5,518	5,057,821	4,847,364	118,257	4,965,621	92,200	...	303,250
N.-W. Provinces and Oudh	...	3,529,686	53,542	3,583,228	3,316,814	266,414	3,583,228	...	...	...
Punjab	(a)52,278	1,884,400	72,126	2,008,804	1,958,101	703	1,958,804	50,000	...	2,278
Madras	(a)229,492	3,161,800	29,653	3,420,945	3,319,705	29,455	3,349,160	71,785	...	157,707
Bombay	(a)179,663	4,269,565	20,531	4,469,759	4,344,238	75,521	4,419,759	50,000	...	129,663
TOTAL	1,263,429	22,255,297	203,297	23,722,023	22,394,084	533,553	22,927,637	794,386	169,435	638,478

(a) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 67.—ACCOUNT of INCORPORATED LOCAL FUNDS, for the Year ended 31st March 1898.

	Opening Balance.	Receipts.		Total Revenues and Transfers.	Debt (Deposits and Advances).	Total, including Balance and Debt.	Disbursements.		Total Expenditure and Transfers.	Debt (Deposits and Advances).	Total, including Debt.	Closing Balance.	Incorporated Local Fund Surpluses, excluding Debt.	Incorporated Local Fund Deficits, excluding Debt.
		Revenues as per Account No. 8.	Transfers between Provincial and Local.				Expenditure as per Account No. 8.	Transfers between Provincial and Local.					Increase of Balance.	Decrease of Balance.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	12,347	13,472	...	13,472	56	25,875	14,879	...	14,879	2,954	17,833	8,042	...	1,407
Central Provinces	44,847	103,438	(*a*) 14,179	117,617	14,736	177,200	128,340	(*a*)162	128,502	14,487	142,989	34,211	...	10,885
Burma	101,571	202,347	523	202,870	...	304,441	172,899	21,896	194,795	...	194,795	109,646	8,075	...
Assam	33,779	94,649	28,632	123,281	3,950	161,010	117,338	...	117,338	3,692	121,030	39,980	5,943	...
Bengal	277,236	668,046	118,257	786,303	172,715	1,236,254	756,681	5,518	762,199	176,703	938,902	297,352	24,104	...
N.-W. Provinces, and Oudh	*55,459	875,627	(*b*)266,418	1,142,045	1,646	1,199,150	1,062,777	(*b*)53,546	1,116,323	1,714	1,118,037	81,113	25,722	...
Punjab	*159,123	464,303	(*c*) 1,150	465,453	6,108	630,684	392,713	(*c*)72,573	465,286	7,836	473,122	157,562	167	...
Madras	*390,630	1,219,182	(*d*)29,584	1,248,766	444,420	2,083,816	1,231,710	(*d*) 29,782	1,261,492	467,613	1,729,105	354,711	...	12,726
Bombay	340,902	447,694	(*e*)101,094	548,788	5,966	895,656	530,312	(*e*)46,104	576,416	7,126	583,542	312,114	...	27,628
TOTAL . Rx.	1,415,894	4,088,758	559,837	4,648,595	649,597	6,714,086	4,107,649	229,581	4,637,230	682,125	5,319,355	1,394,731	64,011	52,646

* Differs from last year's closing balance by Rx. 1 for corrections since made.

(*a*) Includes Rx. 131 on account of transfers from one Local Fund to another.
(*b*) „ Rx. 4 „ „ „ „
(*c*) „ Rx. 447 „ „ „ „
(*d*) „ Rx. 129 „ „ „ „
(*e*) „ Rx. 25,573 „ „ „ „

M.—Provincial Adjustment.
2 C 2

No. 68.—ACCOUNT of PROVINCIAL and LOCAL SURPLUSES and PROVINCIAL and LOCAL DEFICITS, for the Year ended 31st March 1898.

	Provincial Surpluses, as per Account No. 66.	Local Fund Surpluses as per Account No. 67.	Total Provincial and Local Surpluses.	Provincial Deficits, as per Account No. 66.	Local Fund Deficits, as per Account No. 67.	Total Provincial and Local Deficits.	PROVINCIAL AND LOCAL SURPLUSES. Increase of Balance.	PROVINCIAL AND LOCAL DEFICITS. Decrease of Balance.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	...	...	...	...	1,407	1,407	...	1,407
Central Provinces	...	...	...	...	10,885	10,885	...	10,885
Burma	169,435	8,075	177,510	...	...	...	177,510	...
Assam	...	5,943	5,943	45,580	...	45,580	...	39,637
Bengal	...	24,104	24,104	303,250	...	303,250	...	279,146
N.-W. Provinces and Oudh	...	25,722	25,722	...	...	...	25,722	...
Punjab	...	167	167	2,278	...	2,278	...	2,111
Madras	...	...	...	157,707	12,726	170,433	...	170,433
Bombay	...	...	...	129,663	27,628	157,291	...	157,291
TOTAL . Rx.	169,435	64,011	233,446	638,478	52,646	691,124	203,232	660,910
						Net Provincial and Local Deficit .	457,678	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1897-98.

Section N.—Expenditure not charged to Revenue.

Expenditure *Rx.* 4,328,541.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Capital Expenditure on Railways and Irrigation Works not charged against Revenue.	69	General Abstract of Expenditure and Results (Summary) . . .	198	...	...	...
	70	State Railways—Construction . .	200	...	...	3,632,005
	70A	Detailed Account of East Indian Railway	202	1,289,419	...	...
	70B	„ „ Eastern Bengal Railway . .	203	399,423	...	...
	70C	„ „ Oudh and Rohilkhand Railway .	204	55,115	...	...
	70D	„ „ North-Western Railway . .	205	29,420	...	...
	70E	„ „ South Indian Railway . .	206	—30,126	...	...
	71	Irrigation Works—Construction .	207	...	...	692,431
	71A	Miscellaneous Public Improvements .	209	...	...	4,105
Redemption of Liabilities.	72	Capital Charge involved in Redemption of Liabilities	209	...	...	...
General Public Works Statements.	73	Details of Expenditure on Establishment	210	...	...	...
	74	Charges for Establishment and the percentage it bears to the outlay on works and repairs . . .	214	...	...	...
	74A	Details and distribution of Expenditure on Tools and Plant . . .	216	...	...	...
			TOTAL		...	4,328,541

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

No. 69.—SUMMARY of CAPITAL EXPENDITURE

[Rx. 1 is recorded for every 10 rupees, in respect of

YEARS.	No. of Items.	CONSTRUCTION.*								
		RAILWAYS.				IRRIGATION.				Total. Construction.
		India.	England.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.	
1		2	3	4	5	6	7	8	9	10
		Rx.	£	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*
Prior to 1867-68	1	107,195	...	...	107,195	5,293,139	...	...	5,293,139	5,400,334
1867-68 . .	2	594	...	...	594	213,519	...	...	213,519	214,113
1868-69 . .	3	213,743	338,655	11,721	564,119	452,996	14,000	485	467,481	1,031,600
1869-70 . .	4	113,229	79,213	2,495	194,937	856,895	1,092,409	34,412	1,983,716	2,178,653
1870-71 . .	5	389,341	50,462	3,376	443,179	699,957	1,281	86	701,324	1,144,503
1871-72 . .	6	493,592	146,853	5,550	645,995	987,208	824	31	988,063	1,634,058
1872-73 . .	7	1,129,105	299,407	16,398	1,444,910	781,944	4,140	227	786,311	2,231,221
1873-74 . .	8	1,439,112	954,420	70,403	2,463,935	1,146,791	56,245	4,149	1,207,185	3,671,120
1874-75 . .	9	2,013,620	1,114,554	92,737	3,220,911	1,236,930	18,679	1,554	1,257,163	4,478,074
1875-76 . .	10	2,449,790	743,639	81,652	3,275,081	1,176,296	4,269	469	1,181,034	4,456,115
1876-77 . .	11	2,282,346	616,118	104,906	3,003,370	1,020,370	3,096	527	1,023,993	4,027,363
1877-78 . .	12	2,885,575	1,146,549	176,946	4,209,070	884,903	274	43	885,220	5,094,290
1878-79 . .	13	2,808,387	683,406	145,210	3,637,003	834,104	9,463	2,011	845,578	4,482,581
1879-80 . .	14	3,833,092	782,175	158,271	4,773,538	664,363	3,206	649	668,218	5,441,756
1880-81 . .	15	4,008,509	1,265,375	256,404	5,530,288	698,420	...	...	698,420	6,228,708
1881-82 . .	16	2,376,805	802,816	165,622	3,345,243	701,820	...	...	701,820	4,047,063
1882-83 . .	17	1,679,282	448,416	102,863	2,230,561	827,323	1,762,582	404,324	2,994,229	5,224,790
1883-84 . .	18	2,907,115	769,825	175,913	3,852,853	984,527	21,384	4,886	1,010,797	4,863,650
1884-85 . .	19	3,396,531	1,077,705	261,874	4,736,110	947,966	4,458	1,083	953,507	5,689,617
1885-86 . .	20	3,584,157	1,787,175	562,551	5,933,883	756,352	6,594	2,076	765,022	6,698,905
1886-87 . .	21	3,711,856	1,321,074	496,810	5,529,740	655,103	2,009	755	657,867	6,187,607
1887-88 . .	22	757,670	1,109,027	466,024	2,332,721	617,023	6,919	2,907	626,849	2,959,570
1888-89 . .	23	70,184	772,021	359,214	1,201,419	533,034	4,357	2,027	539,418	1,740,837
1889-90 . .	24	1,368,937	997,588	447,667	2,814,192	456,063	1,963	881	458,907	3,273,099
1890-91 . .	25	1,513,544	1,072,357	350,394	2,936,295	569,183	7,306	2,387	578,876	3,515,171
1891-92 . .	26	2,203,339	864,309	375,337	3,442,985	817,735	10,676	4,636	833,047	4,276,032
1892-93 . .	27	3,121,890	1,034,073	622,486	4,779,049	587,353	9,391	5,650	602,394	5,381,443
1893-94 . .	28	2,912,192	711,971	462,685	4,086,848	739,448	13,299	8,642	761,389	4,848,237
1894-95 . .	29	3,022,310	799,811	665,430	4,487,551	650,278	4,716	3,924	658,918	5,146,469
1895-96 . .	30	2,749,138	679,562	516,311	3,945,011	751,562	3,612	2,744	757,918	4,702,929
1896-97 . .	31	2,352,302	1,146,843	757,872	4,257,017	791,565	2,561	1,692	795,818	5,052,835
1897-98 . .	32	2,371,217	809,010	455,570	3,635,797	732,389	6,573	3,701	742,663	4,378,460
TOTAL .		64,265,699	24,425,009	8,370,692	97,061,400	29,066,559	3,076,286	496,958	32,639,803	129,701,203

* Construction includes purchase, if not effected by means of an annuity or by incurring a *specific* amount of debt. The purchase of the Calcutta £500; in 1870-71, £11,067; in 1874-75, £83,800; in 1875-76, £4,250: total, £634,157. The purchase of the Nalhati Railway, under England 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Under

† Includes Rx. 10,675 in respect of

‡ The difference between the figures shewn in this column and those in columns 4 and 8 in respect of the years prior to 1884-85, is the Exchange on Rx. 2,187 in respect

§ This outlay is exclusive of exchange prior to 1884-85

¶ Ditto ditto ditto ditto

DISTRIBUTION of CAPITAL EXPENDITURE on STATE RAILWAY

	India, General.	Central Provinces.	Burma.	Assam.
STATE RAILWAYS.				
India . . . . *Rx.*	226,297	—9,729	—175,714	684,500
Deduct—Charged to Revenue *Rx.*	...	...	...	237
Net—India . . . *Rx.*	226,297	—9,729	—175,714	684,263
England . . . £	13,899	2,972	...	...
Exchange . . . *Rx.*	—3,867	1,687	...	...
TOTAL . *Rx.*	236,329	—5,070	—175,714	684,263
IRRIGATION AND NAVIGATION.				
India . . . . *Rx.*	...	...	58,768	...
England . . . £	...	...	466	...
Exchange . . . *Rx.*	...	...	263	...
TOTAL . *Rx.*	...	...	59,497	...

on RAILWAYS and IRRIGATION WORKS.

transactions in India, including those of "Exchange."]

No. of items.	MANNER IN WHICH THE CHARGES FOR CONSTRUCTION IN THE PRECEDING COLUMNS HAVE BEEN RECORDED IN THE ACCOUNTS. — CHARGED AGAINST REVENUE. — Famine Insurance. — Railways.	Famine Insurance. — Irrigation Works.	Frontier Railways prior to 1884-85.	Preliminary Expenditure on Railways not originally charged to Construction.	Railways other than those in the preceding columns.	Irrigation Works other than those under Famine Insurance.	Exchange prior to 1884-85. ‡	Total charged against Revenue.	Not charged against Revenue.	Total Construction.	Capital charge involved by incurring a *specific* amount of debt in purchase, or in the Redemption of Liabilities.	GRAND TOTAL.
	11	12	13	14	15	16	17	18	19=10—18	20=10	21	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
1	...	...	...	107,195	...	5,293,139	...	5,400,334	...	5,400,334	...	5,400,334
2	...	...	...	...	...	—*5,736*	...	—*5,736*	219,849	214,113	...	214,113
3	...	...	...	...	...	—*1,853*	12,206	10,353	1,021,247	1,031,600	...	1,031,600
4	...	...	...	835	737	—*58,057*	36,907	—*19,578*	2,198,231	2,178,653	...	2,178,653
5	...	...	...	2,239	—*11,808*	—*17,197*	3,459	—*23,307*	1,167,810	1,144,503	...	1,144,503
6	...	...	...	10,312	—*14,487*	4,178	5,581	5,584	1,628,474	1,634,058	...	1,634,058
7	...	...	...	20,618	—*5,755*	15,164	16,625	46,652	2,184,569	2,231,221	...	2,231,221
8	...	...	...	21,633	17,776	4,391	74,013	117,813	3,553,307	3,671,120	...	3,671,120
9	...	...	...	16,659	97,822	20,218	93,804	228,503	4,249,571	4,478,074	...	4,478,074
10	...	...	...	9,934	19,746	74,750	81,056	185,486	4,270,629	4,456,115	...	4,456,115
11	...	...	...	4,154	34,106	80,051	99,768	218,079	3,809,284	4,027,363	...	4,027,363
12	...	...	...	1,628	49,268	79,093	173,249	303,238	4,791,052	5,094,290	...	5,094,290
13	...	...	...	—*645*	172,427	49,154	139,103	360,039	4,122,542	4,482,581	...	4,482,581
14	...	...	1,334,350	78	451,727	70,087	151,936	2,008,178	3,433,578	5,441,756	†9,576,614	15,018,370
15	...	...	2,293,615	4,477	19,303	84,350	240,458	2,642,203	3,586,505	6,228,708	...	6,228,708
16	614,551	135,449	224,682	86,241	205,996	943	122,984	1,390,846	2,656,217	4,047,063	586,300	4,633,363
17	—*129,101*	263,443	259,500	2,829	213,791	2,237	492,334	1,105,033	4,119,757	5,224,790	480,333	5,705,123
18	626,461	283,217	102,929	6,018	—*264,922*	299	150,810	904,812	3,958,838	4,863,650	566,261	5,429,911
19	946,457	253,046	...	...	263,501	...	...	1,463,004	4,226,613	5,689,617	1,314,746	7,004,363
20	589,000	180,807	...	...	632,055	15,679	...	1,423,541	5,275,364	6,698,905	1,086,045	7,784,950
21	200,000	107,979	...	23,558	183,077	2,509	...	517,123	5,670,484	6,187,607	4,914,546	11,102,153
22	...	91,006	...	...	80,945	2,795	...	174,746	2,784,824	2,959,570	...	2,959,570
23	...	70,537	...	907	22,401	8,991	...	102,836	1,638,001	1,740,837	10,336,049	12,076,886
24	...	71,457	...	14,760	4,974	8,518	...	99,709	3,173,390	3,273,099	...	3,273,099
25	...	74,392	...	59,324	—*4,812*	20,635	...	149,539	3,365,632	3,515,171	4,692,557	8,207,728
26	484,795	77,931	...	24,621	163,233	25,452	...	776,032	3,500,000	4,276,032	...	4,276,032
27	984,469	60,793	...	—*106*	339,487	10,510	...	1,395,153	3,986,290	5,381,443	...	5,381,443
28	1,060,954	56,351	...	12,423	73,903	23,354	...	1,226,985	3,621,252	4,848,237	...	4,848,237
29	556,867	43,110	...	58,989	19,609	21,663	...	700,238	4,446,231	5,146,469	...	5,146,469
30	529,867	38,317	...	20,256	7,661	19,634	...	615,735	4,087,194	4,702,929	...	4,702,929
31	...	46,830	...	(*a*)293	12,750	8,540	...	68,413	4,984,422	5,052,835	...	5,052,835
32	...	37,517	...	...	3,792	(*b*)12,715	...	54,024	4,324,436	4,378,460	...	4,378,460
	§ 6,464,320	‖ 1,898,182	4,215,076	509,230	2,788,303	5,876,206	1,894,293	23,645,610	106,055,593	129,701,203	33,553,451	163,254,654

and South-Eastern Railway is included in the following years: under India in 1868-69, Rx. 202,388; under England in 1868-69, £332,152; in 1869-70, in 1871-72, £30,000. The purchase of the East India Irrigation Company's Undertaking, under England, in 1868-69, £14,000; and in takings, under England, in 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86, £2,144.

R1,96,750 Debt incurred in India.

cost of English Stores included in columns 3 and 7 transferred in India to other services. The differences amount to Rx. 127,840 in respect of Railways, and of Irrigation Works.

amounting to Rx. 86,611 entered in column 17.

ditto Rx. 6 ditto ditto

(*a*) Survey outlay brought on to the construction account of the following railways—

	Rx.
Burma	—*5,048*
Agra-Delhi Chord	3,164
Shadipal'i-Jodhpore Frontier	1,877
Cooch Behar-Santrabari	300
	293

(*b*) Is made up thus—

	Rx.
Bengal Canals	9,395
Madras „	1,190
Bombay „	2,130
	12,715

and IRRIGATION WORKS not charged against REVENUE, by PROVINCES, during 1897-98.

Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
617,647	177,769	169,459	677,619	3 369	2,371,217
...	...	...	*2,761*	*794*	*3,792*
617,647	177,769	169,459	674,858	2,575	2,367,425
208,117	204,989	258 965	120,007	...	809 010
119,210	119,097	149,499	69,944	...	455,570
944,974	501,855	577,924	864,869	2,575	3,632,005
—*13,154*	116,400	283,185	78,566	158,392	682,157
...	6	5.025	...	1,076	6,573
...	3	2,830	...	605	3,701
—*13,154*	116,409	291,040	78,566	160,073	692,431

N.—Exp. not charged to Revenue

No. 70.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE

PROVINCES AND RAILWAYS.	No. of Items.	EXPENDITURE DURING THE YEAR. Construction (including Plant and Rolling-stock).	General Charges.	Stores and Advances.	DEDUCT: *Receipts on Capital Account.*	DEDUCT: *Stores and advances paid for in previous years & charged to works in current year in excess of payments on the same account.*	NET TOTAL.	*Deduct—Outlay met from Debentures raised through Companies.*	NET OUTLAY.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General.									
East Indian	1	1,061,851	41,627	186,362	*421*	...	1,289,419	*980,684*	308,735
Rajputana-Malwa system	2	29,964	2	...	...	*28,474*	1,492	...	1,492
Godhra-Rutlam-Nagda	3	10,271	968	...	...	...	11,239	...	11,239
Palanpur-Deesa	4	3	*—1*	...	...	...	2	...	2
Bhopal	5	2,124	...	...	...	...	2,124	...	2,124
Store-keeper for State Railways	6	...	...	...	...	*35,825*	*—35,825*	...	*—35,825*
Expenditure in England for Stores purchased and remaining unappropriated	7	...	...	...	...	*51,438*	*—51,438*	...	*—51,438*
Central Provinces.									
Wardha Coal	8	...	...	...	...	...	...	...	...
Warora Colliery	9	173	12	...	...	*7,788*	*—7,603*	...	*—7,603*
Umaria Colliery	10	864	...	1,669	...	...	2,533	...	2,533
Bilaspur-Etawah	11	...	...	...	...	...	...	...	...
Nagpur-Chhattisgarh Depreciation Account	12	...	...	...	...	...	...	...	...
Burma.									
Burma	13	...	...	...	...	*175,714*	*—175,714*	...	*—175,714*
Assam.									
Assam-Bengal (Part I)	14	21,589	...	...	...	*4*	21,585	...	21,585
Assam-Bengal (Part II)	15	674,387	...	...	...	*11,709*	662,678	...	662,678
Jorhat	16	1,999	...	...	...	*1,297*	702	...	702
Cherra-Companygunj	17	20	...	...	*485*	...	*—465*	...	*—465*
Bengal.									
Eastern Bengal system	18	290,452	595	108,376	...	...	399,423	...	399,423
Rajbari-Faridpur	19	53,559	997	...	...	...	54,556	...	54,556
Cooch Behar-Santrabari	20	7,479	243	...	...	...	7,722	...	7,722
Rungpur-Dhubri (Teesta Bridge)	21	10,737	110	...	...	...	10,847	...	10,847
Tirhoot	22	35,339	...	...	...	*9,781*	25,558	...	25,558
Tirhoot Extensions	23	316,763	26,271	104,111	*277*	...	446,868	...	446,868
Ranaghat-Bhagwangola	24	...	...	...	...	...	...	...	...
North-Western Provinces and Oudh.									
Oudh and Rohilkhand	25	75,311	181	...	*21*	*20,356*	55,115	...	55,115
Agra-Delhi Chord	26	2,619	447	...	*2*	*35*	3,029	...	3,029
Rae Bareli-Benares	27	531,002	15,340	...	*95*	*102,536*	443,711	...	443,711
Lucknow-Bareilly	28	...	...	...	...	...	...	...	...
Punjab.									
North-Western	29	367,976	2,990	...	*138*	*341,408*	29,420	...	29,420
Kotri-Rohri	30	108,394	4,578	...	*62*	*5,759*	107,151	...	107,151
Do. Indus Bridge	31	43,192	8,185	19,341	*42*	...	70,676	...	70,676
Mari-Attock	32	243,621	15,100	...	*675*	*12,611*	245,435	...	245,435
Lyallpur-Khanewal	33	22,244	3,437	99,048	*7*	...	124,722	...	124,722
Peshawar Railway Reserve Material	34	...	...	...	...	...	...	...	...
Frontier Railway Reserve Material	35	...	...	81	...	...	81	...	81
Petroleum Operations, Baluchistan	36	...	...	...	...	...	...	...	...
Jullunder-Hoshiarpur	37	*—138*	...	...	...	...	*—138*	...	*—138*
Ludhiana-Ferozepore	38	577	...	...	...	...	577	...	577
Madras.									
South Indian	39	19,885	*—98*	...	...	*49,913*	*—30,126*	...	*—30,126*
East Coast (including Bezwada Extension)	40	89,313	*—807*	...	*1,155*	*27,450*	59,901	...	59,901
Bezwada-Madras (Madras-Ennore Section)	41	1,554	...	...	...	...	1,554	...	1,554
Bezwada-Madras (Ennore-Bezwada Section)	42	704,839	45,017	...	*818*	*52,122*	696,916	...	696,916
Guntakal-Mysore Frontier	43	135	...	...	*3*	...	132	...	132
Godavari Bridge	44	117,591	14,560	4,567	*226*	...	136,492	...	136,492
Bellary-Kistna	45	...	...	...	...	...	...	...	...
Mayavaram-Mutupet	46	2,766	*—5*	...	...	...	2,761	...	2,761
Vizagapatam-Raipur	47	...	...	...	...	...	...	...	...
Bombay.									
Dhond-Manmad	48	1,776	...	...	...	...	1,776	...	1,776
Shadipalli-Jodhpore Frontier	49	570	229	...	...	...	799	...	799
Hyderabad-Shadipalli	50	794	...	...	...	...	794	...	794
Southern Mahratta (Depreciation on works)	51	...	...	...	...	...	...	...	...
TOTAL CONSTRUCTION OF STATE RAILWAYS		4,851,595	179,978	523,555	*4,427*	*934,220*	4,616,481	*980,684*	3,635,797

Deduct—Amount charged to the Ordinary Grant	Construction of Railways charged to Revenue	*3,792*
	Famine Relief and Insurance	...
	Preliminary Expenditure not originally charged to Construction	...
	Exchange prior to 1884-85	...
Net—State Railways—Construction (not charged against Revenue)		3,032,005
Divisible under	India Rx.	2,307,425
	England £	809,010
	Exchange Rx.	455,570

on the CONSTRUCTION of STATE RAILWAYS during, and to end of, the Year 1897-98.

No. of Items.	TOTAL EXPENDITURE TO 31ST MARCH 1898.									REMARKS.
	Construction (including Plant and Rolling-stock).	General Charges.	Stores and Advances.	Exchange on Expenditure in England to end of 1885-86.	TOTAL.	*Deduct Receipts on Capital Account.*	NET TOTAL.	*Deduct—Outlay met from Debentures raised through Companies.*	NET OUTLAY.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*R*	*R*	
1	6,030,981	202,253	1,181,280	16,996	7,431,510	*1,003,560*	6,427,950	*2,688,083*	3,739,867	*See* Account No. 70A.
2	11,503,033	834,463	427,979	507,583	13,333,058	*27,605*	13,305,453	...	13,305,453	
3	1,072,972	78,620	...	...	1,751,592	*1,168*	1,750,424	...	1,750,424	
4	40,337	1,490	...	...	41,827	(*a*)*18,500*	23,327	...	23,327	(*a*) Contribution by the Palanpur Durbar.
5	237,124	...	...	...	237,124	*411*	236,713	...	(*b*) 236,713	(*b*) Represents amount contributed by the State for Construction Rx. 230,656 and Survey Charges Rx. 6,057.
6	2,596	...	12,509	...	15,105	*252*	14,853	...	14,853	
7	...	...	23,482	...	23,482	...	23,482	...	23,482	
8	439,336	45,259	...	19,092	503,687	*4,054*	499,633	...	499,633	
9	139,497	873	44,270	1,204	185,844	*181*	185,663	...	185,663	
10	101,617	6,628	10,885	6	119,136	*10*	119,126	...	119,126	
11	7,473	...	...	42	7,515	*1*	7,514	...	7,514	
12	65,704	...	...	...	65,704	*1*	65,703	...	65,703	
13	6,898,159	690,400	...	125,061	7,713,620	*21,830*	7,691,790	...	7,691,790	
14	331,651	...	1	...	331,652	...	331,652	...	331,652	
15	2,578,942	...	234,604	...	2,813,526	...	2,813,526	...	2,813,526	
16	83,277	4,125	3,176	...	90,578	*313*	90,265	...	90,265	
17	68,039	10,785	...	...	78,824	*1,912*	76,912	...	76,912	
18	7,247,730	481,294	322,637	167,753	8,219,414	*124,756*	8,094,658	..	8,094,658	*See* Account No. 70B.
19	55,806	1,003	...	...	56,869	...	56,869	...	56,869	
20	7,779	243	...	...	8,022	...	8,022	...	8,022	
21	10,737	110	...	...	10,847	...	10,847	...	10,847	
22	2,389,924	136,556	16,447	78,469	2,621,390	*9,129*	2,612,267	...	2,612,267	
23	338,265	34,952	231,498	...	604,715	*279*	604,436	...	604,436	
24	27,703	2,508	...	...	30,271	*27*	30,244	...	30,244	
25	1,617,997	57,644	220,684	...	1,896,325	*347,880*	1,548,445	...	1,548,445	*See* Account No. 70C.
26	5,748	447	...	...	6,195	*2*	6,193	...	6,193	
27	723,082	35,573	3,970	...	762,625	*143*	762,482	...	762,482	
28	478,221	30,058	...	4,215	513,094	*980*	512,114	...	512,114	
29	31,199,643	2,063,406	760,722	945,588	34,969,359	*739,453*	34,229,906	...	34,229,906	*See* Account No. 70D.
30	1,133,687	74,983	756	...	1,209,426	*668*	1,208,758	...	1,208,758	
31	111,578	15,898	42,133	...	169,609	*121*	169,488	...	169,488	
32	1,195,486	82,638	100,800	...	1,378,924	*1,547*	1,377,377	...	1,377,377	
33	27,739	3,965	99,064	...	130,768	*7*	130,761	...	130,761	
34	...	...	36,776	...	36,776	...	36,776	...	36,776	
35	...	3,344	394,889	40,884	439,117	*2*	439,115	...	439,115	
36	11,920	...	...	...	11,920	*1*	11,919	...	11,919	
37	1,551	...	...	...	1,551	...	1,551	...	1,551	
38	2,831	...	...	...	2,831	...	2,831	...	2,831	
39	2,552,692	225,283	224,803	24,236	3,027,014	*392,643*	2,634,371	...	2,634,371	*See* Account No. 70F.
40	5,327,043	367,775	145,735	...	5,840,553	*7,040*	5,833,513	...	5,833,513	
41	57,874	1,885	...	...	59,759	...	59,759	...	59,759	
42	1,259,055	117,659	270,473	...	1,647,787	*976*	1,646,811	...	1,646,811	
43	528,824	61,446	...	...	590,270	*8*	590,262	...	590,262	
44	131,058	18,015	4,931	...	154,004	*226*	153,778	...	153,778	
45	1,453,291	157,442	...	49,109	1,659,842	*2,001*	1,657,841	...	1,657,841	
46	222,292	27,413	...	...	249,705	...	249,705	...	249,705	
47	24,505	...	...	...	24,505	*1*	24,504	...	24,504	
48	997,750	77,647	1,207	65,699	1,142,303	*1,572*	1,140,731	...	1,140,731	
49	2,447	229	...	...	2,676	...	2,676	...	2,676	
50	172,035	11,752	...	...	183,787	*7*	183,780	...	183,780	
51	34,178	7,147	13,262	20,151	74,738	*22,031*	52,707	...	52,707	
	89,611,849	5,973,871	4,828,973	2,066,088	102,480,781	*2,731,298*	99,749,483	*2,688,083*	97,061,400	
									6,509,831	
									6,550,931	
									1,002,778	
									1,356,016	
									81,641,844	
									51,866,925	
									23,043,296	
									6,731,623	

N.—Exp. not charged to Revenue,

No. 70A.—CAPITAL ACCOUNT of the EAST INDIAN RAILWAY during, and to end of, the Year 1897-98.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures and Debenture Stock	£	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	£	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity	Rx.	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	223,630	223,630
TOTAL		...	12,043,440	12,043,440
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 31st December 1879	Rx.	...	264,527	264,527
Capital Account: Preliminary Expenses	„	5,347	24,921	30,268
Land	„	15,761	131,043	146,804
Formation	„	27,221	167,598	194,819
Bridge-work	„	93,204	702,566	795,770
Fencing	„	—608	76,641	76,033
Ballast and Permanent-way	„	438,167	1,423,946	1,862,113
Stations and Buildings	„	92,301	792,215	884,516
Plant	„	73,601	154,812	228,413
Ferries, etc.	„	...	83,214	83,214
Rolling-stock	„	310,211	1,040,382	1,350,593
General Charges	„	41,627	160,626	202,253
Suspense Accounts	„	186,362	994,918	1,181,280
Exchange	„	...	16,996	16,996
Collieries Block	„	6,646	107,265	113,911
TOTAL CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE		1,289,840	6,141,670	7,431,510
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE		1,289,840	18,185,110	19,474,950
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, etc., made over to the new Undertaking	Rx.	...	*82,217*	*82,217*
(2) Stores made over to the new Undertaking	„	...	*766,534*	*766,534*
(3) Sale-proceeds of surplus stores and dismantled buildings	„	*421*	*154,388*	*154,809*
Total Deductions	*Rx.*	*421*	*1,003,139*	*1,003,560*
CAPITAL OUTLAY		1,289,419	17,181,971	18,471,390
CHARGED IN ENGLAND	£	...	12,032,765	12,032,765
CHARGED IN INDIA	Rx.	1,289,419	5,149,206	6,438,625*

* The difference between this amount and the net outlay in Account No. 70 is the equivalent of the amounts raised by the issue of debentures since the purchase of the line, Rx. 2,088,083, together with the debt of Rx. 10,675 incurred in India on the purchase.

No. 70B.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of, the Year 1897-98.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures and Debenture Stock taken over	£	...	811,616	811,616
Debenture discharged in anticipation of purchase	£	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	£	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	£	...	108	108
TOTAL	£	...	1,569,784	1,569,784
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 30th June 1884	Rx.	...	42,448	42,448
Capital Account: Preliminary Expenses	„	...	46,066	46,066
Land	„	9,249	431,988	441,237
Formation	„	8,661	520,128	528,789
Bridge-work	„	3,434	1,119,251	1,122,685
Fencing	„	907	159,688	160,595
Ballast and Permanent-way	„	72,454	2,192,475	2,264,929
Stations and Buildings	„	40,374	990,079	1,030,453
Plant	„	3,171	186,489	189,660
Ferries, etc.	„	—5,401	136,481	131,080
Rolling-stock	„	157,603	1,132,185	1,289,788
General Charges	„	595	480,699	481,294
Suspense Accounts	„	108,376	214,261	322,637
Exchange	„	...	167,753	167,753
TOTAL CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE		399,423	7,819,991	8,219,414
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE		399,423	9,389,775	9,789,198
***Deduct*—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—**				
(1) Value of Stores made over to the new Undertaking	Rx.	...	*72,788*	*72,788*
(2) Other Receipts on Capital Account	„	...	*51,968*	*51,968*
Total Deductions	*Rx.*	...	*124,756*	*124,756*
CAPITAL OUTLAY		399,423	9,265,019	9,664,442*
CHARGED IN ENGLAND	£	208,117	3,929,549	4,137,666
CHARGED IN INDIA	Rx.	191,306	5,335,470	5,526,776

* The following lines comprise the Eastern Bengal system:—

Eastern Bengal, to close of 1892-93	3,936,898
Northern „ do. do.	2,428,222
Dacca do. do.	670,049
Assam-Behar do. do.	1,266,565
Kannia-Dhurla do. do	97,251
Barsoi-Kissengunge do.	133,019
Combined outlay on the system from 1893-94 to 1897-98	1,132,438
TOTAL CAPITAL OUTLAY IN INDIA AND IN ENGLAND	9,664,442

N.—Exp. not charged to Revenue.

No. 70C.—CAPITAL ACCOUNT of the OUDH AND ROHILKHAND RAILWAY during, and to end of, the Year 1897-98.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Discharge of Debentures of the Company which fell due in May, June and August 1888, in anticipation of purchase	£	...	1,885,000	1,885,000
Purchase of the property of the Company	£	...	5,036,049	5,036,049
Amount of Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	£	...	3,415,000	3,415,000
TOTAL	£	...	10,336,049	10,336,049
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Capital Account: Preliminary Expenses	Rx.	—21	10,817	10,796
Land	„	5,572	28,527	34,099
Formation	„	646	63,897	64,543
Bridge-work	„	11,686	421,821	433,507
Fencing	„	3,047	56,495	59,542
Ballast and Permanent-way	„	13,870	593,140	607,010
Stations and Buildings	„	20,150	206,062	226,212
Plant	„	64	7,534	7,598
Rolling-stock	„	20,297	154,393	174,690
General Charges	„	181	57,463	57,644
Suspense Accounts	„	—20,356	241,040	220,684
TOTAL CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE		55,136	1,841,189	1,896,325
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE		55,136	12,177,238	12,232,374
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores and Cash made over to the new Undertaking	Rx.	...	*330,205*	*330,205*
(2) Other Receipts on Capital Account	„	*21*	*17,654*	*17,675*
Total Deductions	*Rx.*	*21*	*347,859*	*347,880*
CAPITAL OUTLAY		55,115	11,829,379	11,884,494*
CHARGED IN ENGLAND	£	82,215	11,052,717	11,134,932
CHARGED IN INDIA	Rx.	—27,100	776,662	749,562

* Outlay on the Oudh and Rohilkhand Railway, including Lucknow-Rae Bareli Section, to close of 1894-95 . . 10,698,878
„ Bareilly-Rampur-Moradabad Railway to close of 1894-95 748,355
„ Najibabad-Kotdwara Section to close of 1894-05 64
„ Cawnpore-Burhwal (metre gauge) section to close of 1896-97 218,949
Combined outlay from 1895-96 to 1897-98 218,248
TOTAL . 11,884,494

No. 70D.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY during, and to end of, the Year 1897-98.

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE SIND, PUNJAB AND DELHI LINE:			
India 3½ per cent. Stock issued in redemption of portion of Annuity . . . £	...	4,911,621	4,911,621
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:			
Overdrawn Capital to 31st December 1885 . . . . . Rx.	...	287,047	287,047
Capital Account: Preliminary Expenses . . . . . „	...	318,726	318,726
Land . . . . . „	12,269	254,683	266,952
Formation . . . . . „	13,845	5,387,590	5,401,435
Bridge-work . . . . . „	3,318	8,134,980	8,138,298
Fencing, etc. . . . . „	5,492	359,270	364,762
Ballast and Permanent-way . . . . . „	18,435	8,782,973	8,801,408
Stations and Buildings . . . . . „	50,142	2,664,017	2,714,159
Plant . . . . . „	3,289	823,512	826,801
Ferries . . . . . „	—*1,988*	60,724	58,736
Rolling-stock . . . . . „	263,174	3,740,949	4,004,123
General Charges . . . . . „	2,990	2,060,416	2,063,406
Electric Telegraph . . . . . „	...	17,196	17,196
Suspense Accounts . . . . . „	—*341,408*	1,102,130	760,722
Exchange . . . . . „	...	945,588	945,588
TOTAL CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE .	29,558	34,939,801	34,969,359
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE .	29,558	39,851,422	39,880,980
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—			
(1) Cash Deposits, etc., made over to the new Undertaking . . . Rx	...	*483,665*	*483,665*
(2) Stores made over to the new Undertaking . . . . . „			
(3) Other receipts on Capital Account . . . . . „	*138*	*255,650*	*255,788*
Total Deductions . *Rx.*	*138*	*739,315*	*739,453*
CAPITAL OUTLAY .	29,420	39,112,107	39,141,527*
CHARGED IN ENGLAND . £	219,328	13,757,897	13,977,225
CHARGED IN INDIA . Rx.	—*189,908*	25,354,210	25,164,302

* Made up as under:—

Outlay on the Sind, Punjab and Delhi Railway:—		
	Redemption of Annuities	4,911,621
	Overdrawn Capital	287,047
„	Indus Valley Railway, to close of 1884-85	7,591,163
„	Punjab Northern, Northern and Southern Sections, to close of 1884-85	7,635,235
„	Sind-Pishin, Southern Section, ditto	1,413,143
„	„ Darwaza-Quetta Section, to close of 1887-88	252,305
„	Sind-Sagar, Eastern Section, ditto	214,942
„	Bolan temporary line, ditto	268,651
„	Sutlej Bridge (Ferozepore), to close of 1887-88	523,875
„	Ferozepore Tramway, ditto	13,372
„	Sind-Pishin, Main Line, to close of 1889-90	4,826,849
„	Sind-Sagar, Western Section, to close of 1889-90	2,137,354
„	Bolan High Level Line, ditto	137,869
„	Chenab Bridge, to close of 1890-91	398,282
„	Jammu-Kashmir, ditto	26,572
„	Mianwali-Mari Branch, to close of 1891-92	116,028
„	Chaman Extension, ditto	1,540,890
„	Amritsar-Pathankote, ditto	561,034
„	Gradient Improvements to close of 1896-97	731,502
„	Wazirabad-Lyallpur Section, to close of 1896-97	323,160
„	Mushkaf-Bolan Section, ditto	1,990,281
Combined Outlay on the North Western system from 1885-86 to 1897-98		3,239,352
	TOTAL	39,141,527

N.—Exp. not charged to Revenue.

No. 70E.—CAPITAL ACCOUNT of the SOUTH INDIAN RAILWAY during, and to end of, the Year 1897-98.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures of the Company for which the Secretary of State incurred the liability on the purchase of the undertaking	£	...	1,070,000	1,070,000
Purchase of the property of the Company 4,197,557 *Less*—Capital deposited by the New Company 1,000,000	£	...	3,197,557	3,197,557
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	£	...	425,000	425,000
TOTAL	£	...	4,692,557	4,692,557
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Capital Account: Preliminary Expenses	Rx.	...	47,945	47,945
Land	,,	1,556	38,583	40,139
Formation	,,	115	305,183	305,298
Bridge-work	,,	739	649,110	649,849
Fencing	,,	267	24,161	24,428
Ballast and Permanent-way	,,	204	656,820	657,024
Stations and Buildings	,,	1,852	223,681	225,533
Plant	,,	140	44,242	44,382
Rolling-stock	,,	14,266	541,185	555,451
General Charges	,,	*—98*	225,381	225,283
Electric Telegraph	,,	246	1,897	2,643
Suspense Accounts	,,	*—49,913*	274,716	224,803
Exchange	,,	...	24,236	24,236
TOTAL CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE		*—30,126*	3,057,140	3,027,014
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE		*—30,126*	7,749,697	7,719,571
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores and Cash made over to the new Undertaking	Rx.	...	*341,485*	*341,485*
(2) Other Receipts on Capital Account	,,	...	*51,158*	*51,158*
Total Deductions	*Rx.*	...	*392,643*	*392,643*
CAPITAL OUTLAY		*—30,126*	7,357,054	7,326,928
CHARGED IN ENGLAND	£	...	5,364,149	5,364,149
CHARGED IN INDIA	Rx.	*—30,126*	1,992,905	1,962,779

No. 71.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS during, and to end of, the Year ended 31st March 1898.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO 31ST MARCH 1898.							
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange on Expenditure in England.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
MAJOR IRRIGATION WORKS.															
Imperial.															
Burma.															
Mandalay Canal Project	45,543	7,776	5,795	384	59,498	1	59,497	48,993	9,070	6,837	384	...	65,284	1	65,283
Bengal.															
Orissa Project	6,026	1,090	523	—1,276	6,363	4	6,359	1,878,082	466,495	207,063	2,203	26,803	2,580,646	8,679	2,571,967
Midnapore Canal	410	94	...	...	504	...	504	536,972	192,895	91,885	...	9,480	831,232	3,156	828,076
Tidal Canal	...	...	30	...	30	...	30	180,415	58,341	14,230	...	2,279	255,265	93	255,172
Sone Project	2,200	504	—2,185	—11,171	—10,652	...	—10,652	1,879,542	521,383	222,709	1	5,224	2,628,859	41,415	2,587,444
TOTAL	8,636	1,688	—1,632	—12,447	—3,755	4	—3,759	4,475,011	1,239,114	535,887	2,204	43,786	6,296,002	53,343	6,242,659
N.-W. Provinces and Oudh.															
Ganges Canal	7,150	1,406	92	883	9,531	1,018	8,513	2,389,073	396,072	25,956	25,605	9	2,836,805	17,662	2,819,143
Lower Ganges Canal	11,354	2,219	—363	309	13,519	343	13,176	2,564,027	507,677	190,543	30,981	962	3,294,190	41,542	3,252,648
Agra Canal	89	20	1	—418	—308	...	—308	694,986	153,504	34,049	7,282	99	889,920	4,788	885,132
Eastern Jumna Canal	2,718	322	21	358	3,419	28	3,391	295,208	57,717	4,531	6,287	...	363,743	1,176	362,567
Fatehpur Branch, Lower Ganges Canal	72,896	19,089	410	—1,537	91,758	121	91,637	150,517	45,221	5,745	11,812	...	222,205	272	222,023
TOTAL	94,207	23,956	161	—405	117,919	1,510	116,409	6,102,811	1,160,191	260,824	82,057	1,070	7,606,953	65,440	7,541,513
Punjab.															
Western Jumna Canal	33,422	7,084	458	170	41,134	...	41,134	968,224	256,243	14,149	15,104	...	1,253,720	1,028	1,252,692
" " Sirsa Branch	1,440	303	19	...	1,762	...	1,762	320,216	76,083	8,439	...	...	404,738	167	404,571
Bari Doâb Canal	8,264	850	55	1,133	10,302	...	10,302	1,378,650	306,954	51,976	8,367	...	1,745,947	1,696	1,744,251
Sirhind Canal	2,528	587	38	1,169	4,322	...	4,322	2,588,031	773,249	331,180	17,050	274	3,709,784	17,613	3,692,171
Lower Sohag and Para Canal	...	...	...	378	378	...	378	52,071	15,420	699	695	...	68,885	8	68,877
Chenab Canal	190,066	36,395	4,767	—10,789	220,439	56	220,383	1,799,915	320,419	58,491	38,050	...	2,216,875	1,320	2,215,555
Sidhnai "	2,558	443	29	938	3,968	...	3,968	82,190	23,961	3,643	3,004	...	112,798	22	112,776
Jhelum "	5,082	2,978	1,159	1	9,220	...	9,220	13,874	4,586	1,325	1	...	19,786	...	19,786
	243,360	48,640	6,525	—7,000	291,525	56	291,469	7,203,171	1,776,915	469,902	82,271	274	9,532,533	21,854	9,510,679
Less—Outlay from Contributions by Native States															
Sirhind Canal	180	47	3	...	230	...	230	950,354	330,196	120,634	...	...	1,401,184	6,861	1,394,323
Sirsa Branch Canal	156	41	2	...	199	...	199	87,350	22,981	2,337	...	...	112,668	47	112,621
TOTAL	243,024	48,552	6,520	—7,000	291,096	56	291,040	6,165,467	1,423,738	346,931	82,271	274	8,018,681	14,946	8,003,735
Carried forward	391,410	81,072	10,844	—19,468	464,758	1,571	463,187	16,792,282	3,832,113	1,150,479	166,916	45,130	21,986,920	133,730	21,853,190

N.—Exp. not charged to Revenue.

No. 71.—DETAILED ACCOUNT of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year ended 31st March 1898—*concluded.*

Provinces and Canals.	Expenditure during the Year.							Total Expenditure to 31st March 1898.							
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange on Expenditure in England.	Total.	*Less Receipts on Capital Account.*	Net Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	391,410	81,972	10,844	—19,468	464,758	1,571	463,187	16,792,282	3,832,113	1,150,479	166,916	45,130	21,980,920	133,730	21,853,190
Madras.															
Godávári Delta System	6,516	1,365	...	...	7,882	...	7,882	819,280	199,799	88,096	...	498	1,107,673	93	1,107,580
Kistna Delta System	28,472	5,312	5,114	...	38,898	...	38,898	949,089	221,426	65,101	...	993	1,236,609	1,540	1,235,069
Pennér Anicut System	8	3	...	...	11	...	11	129,981	31,992	2,786	...	...	164,759	1	164,758
Cauvery Delta System	10,403	2,378	824	...	13,605	...	13,605	147,388	34,516	4,765	...	125	186,794	198	186,596
Srivaikuntam System	609	154	...	...	823	...	823	106,671	29,387	1,053	...	...	137,111	37	137,074
Sangam Anicut System	1,678	154	8	...	1,840	...	1,840	253,612	49,563	11,502	...	17	315,099	5	315,094
Kurnool Canal	338	76	...	...	414	...	414	1,784,455	1,393	...	...	408,091	2,193,939	22,411	2,171,528
Barúr Tank Project	...	...	...	...	...	...	...	32,143	7,388	688	...	...	40,219	2	40,217
Periyár Project	13,792	2,926	—436	...	16,283	...	16,283	620,768	137,543	72,394	...	...	830,705	1,420	829,285
Total	61,877	12,369	5,510	...	79,756	...	79,756	4,843,387	713,412	246,385	...	409,724	6,212,908	25,707	6,187,201
Bombay.															
Desert Canal	380	87	51	...	518	...	518	99,706	22,307	1,680	...	...	123,693	4	123,689
Bégari Canal	1,170	269	...	...	1,439	...	1,439	140,976	23,420	467	...	...	164,863	2	164,861
Eastern Nara Works	3,670	844	54	...	4,568	...	4,568	483,017	118,411	5,088	...	...	606,516	18	606,498
Hathmati Canal	...	...	...	...	...	...	...	38,363	9,932	906	...	...	49,221	129	49,092
Pravara River Works—Lakh Canal	...	...	...	...	...	...	...	26,451	6,866	1,948	...	...	35,265	20	35,245
Kádvá River Works	1,558	360	6	...	1,924	...	1,924	55,654	14,327	1,703	...	...	71,684	14	71,670
Krishna Canal	...	...	...	...	...	...	...	67,466	14,221	168	...	...	81,855	...	81,855
Lower Panjhra River Works	1	...	...	...	1	...	1	36,613	7,461	323	...	...	44,397	4	44,393
Ekruk Tank	...	...	...	...	...	...	...	100,709	21,251	971	...	...	122,931	119	122,812
Mutha Canals	211	6	...	...	205	...	205	528,490	97,622	11,705	...	...	637,817	1,223	636,594
Unharwah Canal	...	...	...	...	...	...	...	50,214	10,573	226	...	...	61,013	...	61,013
Jamrao Canal	114,695	15,473	884	88	131,140	12	131,128	305,365	54,419	16,404	88	...	376,276	50	376,226
Dad Canal	18,159	4,104	213	—71	22,405	...	22,405	32,424	8,473	821	...	...	41,718	3	41,715
Nasrat Canal	7	...	...	...	7	...	7	19	...	...	...	...	19	...	19
Naulakhi Canal	8	...	...	...	8	...	8	15	...	...	...	...	15	...	15
Total	139,859	21,131	1,208	17	162,215	12	162,203	1,965,482	409,303	42,410	88	...	2,417,283	1,586	2,415,697
Add—Outlay in England to be brought to account	...	...	...	...	...	...	...	...	...	...	89	5	94	...	01
Total Construction	593,140	113,472	17,562	—19,451	700,729	1,583	705,146	23,601,151	4,954,828	1,439,274	167,093	454,859	30,017,205	161,023	30,450,182
Deduct—Outlay charged against Revenue from 1885-86	10,270	2,295	150	...	12,715	...	12,715	137,589	39,829	10,963	...	...	188,381	23	188,358
	582,876	113,177	17,412	—19,451	694,014	1,583	692,431	23,463,502	4,914,999	1,428,311	167,093	454,859	30,428,824	161,000	30,267,824
Deduct—Amount spent on Construction from Ordinary Revenues to end of 1884-85	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,402,415
" Exchange prior to 1884-85	...	...	...	...	...	...	...	...	...	...	...	...	...	...	451,660
Net—Irrigation Works—Construction (Not charged against Revenue)	582,876	113,177	17,412	—19,451	694,014	1,583	692,431	...	...	...	...	...	...	...	24,413,740
Divisible under—															
India							Rx. 682,157							Rx.	21,301,038
England							£ 6,573							£	3,070,590
Exchange							Rx. 3,701							Rx.	42,121

No. 71A.—ACCOUNT of CAPITAL EXPENDITURE on MISCELLANEOUS PUBLIC IMPROVEMENTS during, and to end of, the year 1897-98.

Province and details of Expenditure.	During the year.	To end of previous year.	TOTAL.
	Rx.	*Rx.*	*Rx.*
BENGAL.			
Construction of a jetty and a shed at Chittagong	4,105	...	4,105

No. 72.—ABSTRACT ACCOUNT of EXPENDITURE on the CAPITAL involved in the REDEMPTION of LIABILITIES of RAILWAY COMPANIES during, and to end of, the Year 1897-98.

RAILWAYS AND DETAILS OF LIABILITIES.	During the year.	To end of previous year.	TOTAL.
	£	£	£
EAST INDIAN.			
Debentures and Debenture Stock	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity .	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity . . . . . Rx.	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	223,630	223,630
TOTAL . £	...	12,043,440	12,043,440
EASTERN BENGAL			
Debentures and Debenture Stock taken over	...	811,616	811,616
Debentures discharged in anticipation of purchase . . .	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	...	108	108
TOTAL . £	...	1,569,784	1,569,784
SIND, PUNJAB AND DELHI.			
India 3½ per cent. Stock issued in redemption of Annuity . £	...	4,911,621	4,911,621
OUDH AND ROHILKHAND.			
Discharge of Debentures of the Company which fell due in May, June, and August 1888 in anticipation of purchase	...	1,885,000	1,885,000
Purchase of the property of the Company	...	5,036,049	5,036,049
Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase		3,415,000	3,415,000
TOTAL . £	...	10,336,049	10,336,049
SOUTH INDIAN.			
Purchase of the property of the Company . . £ 4,197,557	} ...	3,197,557	3,197,557
Less Capital deposited by New Company . . „ *1,000,000*			
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	...	1,070,000	1,070,000
Amount of Debenture Stock, ditto ditto ditto .	...	425,000	425,000
TOTAL . £	...	4,692,557	4,692,557
Grand Total .	...	33,553,451	33,553,451

N.—Exp. not charged to Revenue.

No. 73.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS

(Excluding INDIA

PARTICULARS.	No. of Items.	BUILDINGS AND ROADS.					RAJPUTANA.		
		Director-General of Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Buildings and Roads.	Irrigation.	TOTAL.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
DIRECTION.									
Chief Engineer and Secretariat.									
Director-General and Assistants	1	9,627	...	...	...	...	...	...	...
Chief Engineer and Assistants	2	...	...	...	...	...	...	...	...
Upper and Lower Subordinates and Petty Establishment	3	...	...	...	...	...	...	...	...
Office Establishment	4	5,153	...	...	...	...	...	...	...
Travelling Allowances	5	357	...	...	...	...	...	...	...
Office Expenses	6	1,249	...	...	...	...	...	...	...
Presidency and Local Allowances	7	...	...	...	...	...	...	...	...
Presidency House-rent	8	...	...	...	...	...	...	...	...
TOTAL . Rx.	9	16,386	...	...	...	...	...	...	...
Superintending Engineers.									
Superintending Engineers and Assistants	10	25,897	...	...	...	...	1,771	...	1,771
Upper and Lower Subordinates	11	45	...	...	...	...	...	...	...
Office and Petty Establishments	12	7,110	...	181	...	...	1,230	...	1,230
Travelling Allowances	13	1,705	...	5	...	...	302	...	302
Office Expenses	14	2,270	...	22	...	...	307	...	307
Presidency and Local Allowances	15	436	...	...	...	...	...	...	...
Presidency House-rent	16	...	...	...	...	...	...	...	...
TOTAL . Rx.	17	37,463	...	208	...	...	3,610	...	3,610
TOTAL DIRECTION . Rx.	18	53,849	...	208	...	...	3,610	...	3,610
CONSTRUCTION.									
Engineer Establishment	19	84,325	2,081	807	...	...	2,417	...	2,417
Upper Subordinates	20	31,779	1,141	903	...	861	779	...	779
Lower Subordinates	21	8,807	815	284	...	...	796	...	796
Petty Establishment	22	7,476	419	73	...	...	65	...	65
Office ditto	23	27,995	984	536	...	...	1,059	...	1,059
Medical ditto	24	...	...	...	...	...	...	...	...
Accountants	25	6,211	576	209	...	...	298	...	298
Presidency and Local Allowances	26	470	...	...	...	...	...	...	...
Travelling Allowances	27	14,855	1,035	762	...	...	765	...	765
Presidency House-rent	28	4,613	...	...	...	...	...	...	...
Office Expenses	29	8,085	203	179	...	...	230	...	230
Special Charges and Allowances	30	...	...	...	...	...	...	...	...
Boat-bridges and Ferries Establishment	31	...	...	...	...	...	...	...	...
Contribution to Canal Establishment in Ferozepore District	32	...	...	...	...	...	...	...	...
District Boards Establishment	33	...	...	...	...	...	...	...	...
TOTAL CONSTRUCTION . Rx.	34	194,616	7,254	3,753	...	861	6,409	...	6,409
ACCOUNTS.									
Examiners, Deputies and Assistants	35	4,204	...	...	...	...	1,161	...	1,161
Accountants	36	3,590	...	200	...	...	288	...	288
Office Establishment	37	3,986	...	...	...	...	717	...	717
Travelling Allowances	38	674	...	...	...	...	109	...	109
Office Expenses	39	308	...	...	...	...	97	...	97
Presidency and Local Allowances	40	...	...	...	...	...	...	...	...
Presidency House-rent	41	...	...	...	...	...	...	...	...
TOTAL ACCOUNTS . Rx.	42	12,762	...	200	...	...	2,372	...	2,372
INSPECTORS OF LOCAL WORKS AND THEIR ESTABLISHMENTS, ETC.	43	...	...	...	...	...	...	...	...
COLLECTION OF REVENUE	44	...	...	...	...	...	...	128	128
NAVIGATION ESTABLISHMENTS, ETC.	45	...	...	...	...	...	...	...	...
SPECIAL ESTABLISHMENT	46	...	...	...	...	...	...	...	...
LEAVE AND PENSION ALLOWANCES DEBITABLE TO NATIVE STATES	47	...	...	...	...	...	...	...	...
BARRACK DEPARTMENT	48	18,740	...	...	...	...	...	...	...
THOMASON COLLEGE AND ROORKEE WORKSHOPS	49	...	...	...	...	...	...	...	...
TOLLS	50	...	...	...	...	...	...	...	...
TOTAL AMOUNT AUDITED . Rx.	51	279,967	7,254	4,161	...	861	12,391	128	12,519
Add—Charges by other Branches and Departments, etc.	52	1,025	3,097	—12	237	...	51	1,506	1,557
TOTAL . Rx.	53	280,992	10,351	4,149	237	861	12,442	1,634	14,076
Deduct—Charges to other Branches and Departments, etc.	54	*29,202*	*398*	*—45*	...	...	*5,072*	...	*5,072*
GRAND TOTAL . Rx.	55	251,790	9,953	4,194	237	861	7,370	1,634	9,004

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1898.

Railways.)

No. of Items.	GENERAL. Baluchistan. Buildings and Roads.	Baluchistan. Irrigation.	Baluchistan. Total.	Petroleum Borings at Sukkur and Kundra.	Total. Buildings and Roads.	Total. Irrigation.	Total. Total.	Central Provinces. Buildings and Roads.	Burma. Buildings and Roads.	Burma. Irrigation.	Burma. Total.	Assam. Buildings and Roads.	Carried forward. Buildings and Roads.	Carried forward. Irrigation.	Carried forward. Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	...	...	...	...	9,627	...	9,627	...	...	...	...	...	9,627	...	9,627
2	...	...	...	...	...	...	...	4,008	4,962	...	4,962	...	8,970	...	8,970
3	...	...	...	...	...	...	...	47	...	...	...	...	47	...	47
4	...	...	...	...	5,153	...	5,153	3,313	6,122	...	6,122	...	14,588	...	14,588
5	...	...	...	...	357	...	357	786	234	...	234	...	1,377	...	1,377
6	...	...	...	...	1,249	...	1,249	2,500	337	...	337	...	4,086	...	4,086
7	...	...	...	...	...	...	...	...	53	...	53	...	53	...	53
8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	...	...	...	...	16,386	...	16,386	10,654	11,708	...	11,708	...	38,748	...	38,748
10	...	54	54	...	27,668	54	27,722	1,230	12,688	...	12,688	3,103	44,689	54	44,743
11	...	...	...	...	45	...	45	...	...	...	...	...	45	...	45
12	...	...	...	...	8,521	...	8,521	435	7,425	...	7,425	2,095	18,476	...	18,476
13	...	...	...	...	2,012	...	2,012	229	944	...	944	243	3,428	...	3,428
14	...	...	...	...	2,599	...	2,599	195	1,107	...	1,107	478	4,379	...	4,379
15	...	...	...	...	436	...	436	...	720	...	720	196	1,352	...	1,352
16	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17	...	54	54	...	41,281	54	41,335	2,089	22,884	...	22,884	6,115	72,369	54	72,423
18	...	54	54	...	57,667	54	57,721	12,743	34,592	...	34,592	6,115	111,117	54	111,171
19	...	470	470	...	89,630	470	90,100	9,835	38,333	2,751	41,084	14,072	151,870	3,221	155,091
20	...	124	124	...	35,463	124	35,587	5,358	21,937	516	22,453	8,684	71,442	640	72,082
21	...	...	...	...	10,702	...	10,702	3,542	4,676	804	5,480	2,180	21,100	804	21,904
22	...	274	274	...	8,033	274	8,307	521	2,339	114	2,453	2,372	13,265	388	13,653
23	...	48	48	50	30,624	48	30,672	4,708	15,448	661	16,109	7,207	57,987	709	58,696
24	...	...	...	...	...	...	...	10	172	152	324	...	182	152	334
25	...	...	...	...	7,294	...	7,294	1,398	4,078	107	4,185	1,549	14,319	107	14,426
26	...	48	48	...	470	48	518	...	12,697	529	13,226	3,458	16,625	577	17,202
27	...	222	222	...	17,417	222	17,639	4,820	15,414	558	15,972	5,951	43,602	780	44,382
28	...	...	...	...	4,613	...	4,613	...	...	...	...	...	4,613	...	4,613
29	...	41	41	...	8,697	41	8,738	1,397	3,881	171	4,052	1,836	15,811	212	16,023
30	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
31	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
32	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
33	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
34	...	1,227	1,227	50	212,943	1,227	214,170	31,589	118,975	6,363	125,338	47,309	410,816	7,590	418,406
35	...	14	14	...	5,365	14	5,379	809	2,386	...	2,386	1,232	9,792	14	9,806
36	...	...	...	...	4,078	...	4,078	990	2,440	...	2,440	1,299	8,807	...	8,807
37	...	...	...	...	4,703	...	4,703	1,449	4,318	...	4,318	1,479	11,949	...	11,949
38	...	...	...	...	783	...	783	323	445	...	445	119	1,670	...	1,670
39	...	...	...	...	405	...	405	603	183	...	183	207	1,398	...	1,398
40	...	...	...	...	...	...	...	...	785	...	785	345	1,130	...	1,130
41	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
42	...	14	14	...	15,334	14	15,348	4,174	10,557	...	10,557	4,681	34,746	14	34,760
43	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
44	...	...	...	...	...	128	128	...	...	...	...	...	...	128	128
45	...	...	...	...	...	...	...	...	...	25,702	25,702	...	...	25,702	25,702
46	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
47	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
48	...	...	...	...	18,740	...	18,740	...	...	...	...	...	18,740	...	18,740
49	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
50	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
51	...	1,295	1,295	50	304,684	1,423	306,107	48,506	164,124	32,065	196,189	58,105	575,419	33,488	608,907
52	3,952	—46	3,906	...	8,350	1,460	9,810	22	1,178	...	1,178	104	9,654	1,460	11,114
53	3,952	1,249	5,201	50	313,034	2,883	315,917	48,528	165,302	32,065	197,367	58,209	585,073	34,948	620,021
54	*14*	...	*14*	...	*34,641*	...	*34,641*	*978*	*29,200*	*999*	*30,199*	*1,481*	*66,300*	*999*	*67,200*
55	3,938	1,249	5,187	50	278,393	2,883	281,276	47,550	136,102	31,066	167,168	50,728	518,773	33,949	552,722

N.—Exp. not charged to Revenue.

No. 73.—Detailed Account of Expenditure on Establishment

(Excluding

PARTICULARS.	No. of Items.	Brought forward.			Bengal.			North-Western Provinces and Oudh.		
		Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
DIRECTION.										
Chief Engineer and Secretariat.										
Director-General and Assistants	1	9,627	...	9,627	...	...	...	...	...	...
Chief Engineer and Assistants	2	8,970	...	8,970	9,568	...	9,568	5,161	6,087	11,198
Upper and Lower Subordinates and Petty Establishments	3	47	...	47	...	...	...	...	...	...
Office Establishment	4	14,588	...	14,588	10,693	...	10,693	5,202	3,238	8,440
Travelling allowances	5	1,377	...	1,377	622	...	622	785	601	1,386
Office expenses	6	4,086	...	4,086	1,510	...	1,510	1,497	1,279	2,776
Presidency and local allowances	7	53	...	53	662	...	662	...	...	...
Presidency house-rent	8	...	...	...	177	...	177	...	...	...
Total . Rx.	9	38,748	...	38,748	23,232	...	23,232	12,645	11,155	23,800
Superintending Engineers.										
Superintending Engineers and Assistants	10	44,689	54	44,743	4,299	4,932	9,231	8,580	5,456	14,036
Upper and Lower Subordinates	11	45	...	45	...	...	...	...	...	...
Office and Petty Establishments	12	18,476	...	18,476	2,507	3,263	5,770	2,725	2,510	5,235
Travelling allowances	13	3,428	...	3,428	259	519	778	554	553	1,107
Office expenses	14	4,379	...	4,379	410	401	811	2,452	640	3,092
Presidency and local allowances	15	1,352	...	1,352	...	...	...	...	...	...
Presidency house-rent	16	...	...	...	77	68	145	...	...	...
Total . Rx.	17	72,369	54	72,423	7,552	9,183	16,735	14,311	9,159	23,470
Total Direction . Rx.	18	111,117	54	111,171	30,784	9,183	39,967	26,956	20,314	47,270
CONSTRUCTION.										
Engineer Establishment	19	151,870	3,221	155,091	8,176	20,351	28,527	30,153	34,048	64,201
Upper Subordinates	20	71,442	640	72,082	8,394	12,318	20,712	14,623	7,453	22,076
Lower Subordinates	21	21,100	804	21,904	1,851	7,673	9,524	4,870	8,982	13,852
Petty Establishment	22	13,265	388	13,653	935	3,729	4,664	2,367	6,078	8,445
Office ditto	23	57,987	709	58,696	4,968	3,270	8,238	15,518	9,483	25,001
Medical ditto	24	182	152	334	1,726	641	2,367	1,988	763	2,751
Accountants	25	14,319	107	14,426	876	8,259	9,135	2,161	2,776	4,937
Presidency and local allowances	26	16,625	577	17,202	809	180	989	...	...	...
Travelling allowances	27	43,602	780	44,382	3,772	10,160	13,932	14,740	14,681	29,421
Presidency house-rent	28	4,613	...	4,613	340	156	496	...	...	...
Office expenses	29	15,811	212	16,023	962	2,462	*3,424	3,485	4,274	7,759
Special charges and allowances	30	...	...	...	...	...	...	...	...	...
Boat-bridges and Ferries establishments	31	...	...	...	...	...	...	...	...	...
Contribution to canal establishment in Ferozepore District	32	...	...	...	...	...	...	...	...	...
District Boards establishment	33	...	...	...	1,846	...	1,846	...	...	...
Total Construction . Rx.	34	410,816	7,590	418,406	34,655	69,199	103,854	89,905	88,538	178,443
ACCOUNTS.										
Examiners, Deputies and Assistants	35	9,792	14	9,806	4,197	...	4,197	4,616	1,944	6,560
Accountants	36	8,807	...	8,807	2,558	...	2,558	2,716	1,102	3,818
Office Establishment	37	11,949	...	11,949	4,321	...	4,321	4,546	1,927	6,473
Travelling allowances	38	1,670	...	1,670	446	...	446	490	126	616
Office expenses	39	1,398	...	1,398	360	...	360	368	179	547
Presidency and local allowances	40	1,130	...	1,130	126	...	126	...	...	...
Presidency house-rent	41	...	...	...	211	...	211	...	...	...
Total Accounts . Rx.	42	34,746	14	34,760	12,219	...	12,219	12,736	5,278	18,014
Inspectors of Local Works and their Establishments, etc.	43	...	...	...	5,103	...	5,103	...	...	...
Collection of Revenue	44	...	128	128	...	26,342	26,342	...	48,672	48,672
Navigation Establishment, etc.	45	...	25,702	25,702	...	11,614	11,614	...	4,642	4,642
Special Establishment	46	...	...	...	...	...	...	...	...	...
Leave and Pension Allowances debitable to Native States	47	...	...	...	...	...	...	...	...	...
Barrack Department	48	18,740	...	18,740	...	...	...	...	...	...
Thomason College and Roorkee Workshops	49	...	...	...	...	...	...	3,841	...	3,841
Tolls	50	...	...	...	...	...	...	...	...	...
Total Amount audited . Rx.	51	575,419	33,488	608,907	82,761	116,338	199,099	133,438	167,444	300,882
Add—Charges by other Branches and Departments, etc.	52	9,654	1,460	11,114	16,132	13,967	30,099	544	...	544
Total . Rx.	53	585,073	34,948	620,021	98,893	130,305	229,198	133,982	167,444	301,426
Deduct—Charges to other Branches and Departments, etc.	54	*66,300*	*999*	*67,299*	*15,478*	*18,386*	*33,864*	*6,046*	*21*	*6,067*
GRAND TOTAL . Rx.	55	518,773	33,949	552,722	83,415	111,919	195,334	127,936	167,423	295,359

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1898—*concluded.*

Railways.)

No. of Items.	PUNJAB.			MADRAS.			BOMBAY.			GRAND TOTAL.		
	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	...	...	...	...	...	...	9,627	...	9,627
2	5,885	5,781	11,666	9,362	...	9,362	4,785	...	4,785	43,731	11,818	55,549
3	...	...	...	68	...	68	336	...	336	451	...	451
4	4,225	3,893	8,118	6,822	...	6,822	3,730	...	3,730	45,260	7,131	52,391
5	343	413	756	505	...	505	214	...	214	3,846	1,014	4,860
6	2,292	2,466	4,758	925	...	925	521	...	521	10,831	3,745	14,576
7	...	...	...	...	...	...	78	...	78	793	...	793
8	...	...	...	...	...	...	64	...	64	241	...	241
9	12,745	12,553	25,298	17,682	...	17,682	9,728	...	9,728	114,780	23,708	138,488
10	7,122	9,740	16,862	14,549	...	14,549	3,824	7,220	11,044	83,063	27,402	110,465
11	..	...	...	1,744	...	1,744	516	1,294	1,810	2,305	1,294	3,599
12	2,982	4,336	7,318	8,317	...	8,317	1,294	2,651	3,945	36,301	12,760	49,061
13	739	986	1,725	2,285	...	2,285	391	936	1,327	7,656	2,994	10,650
14	952	1,543	2,495	806	...	806	406	964	1,370	9,405	3,548	12,953
15	...	...	...	...	...	...	36	...	36	1,388	...	1,388
16	...	...	...	...	...	...	77	...	77	154	68	222
17	11,795	16,605	28,400	27,701	...	27,701	6,544	13,065	19,609	140,272	48,066	188,338
18	24,540	29,158	53,698	45,383	...	45,383	16,272	13,065	29,337	255,052	71,774	326,826
19	30,891	57,796	88,687	46,679	...	46,679	24,819	28,627	53,446	292,588	144,043	436,631
20	9,086	11,895	20,981	38,662	...	38,662	17,490	13,358	30,848	159,697	45,664	205,361
21	5,573	12,542	18,115	2,543	...	2,543	3,344	3,743	7,087	39,281	33,744	73,025
22	2,973	12,531	15,504	15,138	...	15,138	1,715	2,808	4,523	36,393	25,534	61,927
23	8,228	18,979	27,207	23,005	...	23,005	7,977	6,655	14,632	117,683	39,096	156,779
24	73	3,581	3,654	...	...	...	...	298	298	3,969	5,435	9,404
25	1,780	3,402	5,182	4,918	...	4,918	3,249	2,392	5,641	27,303	16,936	44,239
26	...	...	...	...	...	...	556	...	556	17,990	757	18,747
27	9,617	19,637	29,254	20,183	...	20,183	9,724	11,097	20,821	101,638	56,355	157,993
28	...	...	...	...	...	...	276	...	276	5,229	156	5,385
29	3,109	6,766	9,875	4,921	...	4,921	3,253	4,229	7,482	31,541	17,943	49,484
30	—5	...	—5	...	...	...	...	...	...	—5	...	—5
31	102	...	102	...	...	...	...	...	...	102	...	102
32	144	...	144	...	...	...	...	...	...	144	...	144
33	...	...	...	...	...	...	...	...	...	1,846	...	1,846
34	71,571	147,129	218,700	156,049	...	156,049	72,403	73,207	145,610	835,399	385,663	1,221,062
35	3,198	...	3,198	3,490	...	3,490	3,474	...	3,474	28,767	1,958	30,725
36	3,111	...	3,111	4,702	...	4,702	3,190	...	3,190	25,084	1,102	26,186
37	3,166	...	3,166	3,312	...	3,312	3,053	...	3,053	30,347	1,927	32,274
38	237	...	237	165	...	165	286	...	286	3,294	126	3,420
39	244	...	244	353	...	353	190	...	190	2,913	179	3,092
40	...	...	...	...	...	...	719	...	719	1,975	...	1,975
41	...	...	...	...	...	...	302	...	302	513	...	513
42	9,956	...	9,956	12,022	...	12,022	11,214	...	11,214	92,893	5,292	98,185
43	...	...	...	...	...	...	...	...	...	5,103	...	5,103
44	...	75,598	75,598	...	...	...	864	3,403	4,267	864	154,143	155,007
45	...	154	154	...	...	...	...	...	...	...	42,112	42,112
46	...	2,985	2,985	...	...	...	...	...	...	...	2,985	2,985
47	...	2,360	2,360	...	...	...	...	...	...	...	2,360	2,360
48	...	...	...	...	...	...	...	...	...	18,740	...	18,740
49	...	...	...	...	...	...	...	...	...	3,841	...	3,841
50	...	...	...	...	...	..	260	12	272	260	12	272
51	106,067	257,384	363,451	213,454	...	213,454	101,013	89,687	190,700	1,212,152	664,341	1,876,493
52	101	5,565	5,666	—2,220	153,703	151,483	12,354	13,338	25,692	36,565	188,033	224,598
53	106,168	262,949	369,117	211,234	153,703	364,937	113,367	103,025	216,392	1,248,717	852,374	2,101,091
54	*10,409*	*20,763*	*31,172*	*156,737*	...	*156,737*	*14,753*	*11,678*	*26,431*	*269,723*	*51,847*	*321,570*
55	95,759	242,186	337,945	54,497	153,703	208,200	98,614	91,347	189,961	978,994	800,527	1,779,521

N.—Exp. not charged to Revenue.

No. 74.—ABSTRACT ACCOUNT of CHARGES* for ESTABLISHMENT with the PERCENTAGE it bears for the Year ending

(Excluding

PARTICULARS.	No. of Items.	Reference to Detailed Account. *See* also page 210.	Director-General, Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Rajputana.
								INDIA
WORKS AND REPAIRS.		Page.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
FAMINE RELIEF AND INSURANCE . . . . Original Works	1	108	...	...	...	...	...	...
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Minor Works and Navigation, Capital. Original Works	2	137	...	...	...	...	...	196
Ditto Revenue . . . Original Works	3		...	...	...	...	...	23
Ditto Revenue . . . Repairs . .	4		...	...	...	...	...	2,976
Minor Works and Navigation and Agricultural. Original Works	5	137 to 139	...	...	...	...	...	53
Minor Works and Navigation and Agricultural. Repairs . .	6		...	...	...	...	...	...
BUILDINGS AND ROADS.								
Imperial . . . . . Original Works	7	151	379,785	2,227	4,925	419	3,674	6,851
Imperial . . . . . Repairs . .	8		267,968	14,074	7,712	624	1,139	11,186
Provincial . . . . . Original Works	9	154	...	...	...	...	...	...
Provincial . . . . . Repairs . .	10		...	...	...	...	...	...
Incorporated Local . . . Original Works	11	154	...	...	1,205	...	...	356
Incorporated Local . . . Repairs . .	12		...	...	1,040	...	...	1,001
Special Defence Works	13	192	68,630	...	...	...	...	...
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Major Works—Working Expenses. Original Works	14	126 and 127	...	...	...	...	...	...
Major Works—Working Expenses. Repairs . .	15		...	...	...	...	...	...
Capital Outlay on Irrigation Works. Original Works	16	207 and 208	...	...	...	...	...	...
GRAND TOTAL, WORKS AND REPAIRS . . . Rx.	17		716,383	16,301	14,882	1,043	4,813	22,642
ESTABLISHMENT.								
FAMINE RELIEF AND INSURANCE ESTABLISHMENT	18	108	...	...	...	...	...	...
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Minor Works and Navigation, Capital Establishment	19	137	...	...	...	...	...	91
Minor Works and Navigation, Revenue Establishment	20		...	...	...	...	...	1,519
Minor Works and Navigation and Agricultural Establishment	21	137 to 139	...	...	...	...	...	24
BUILDINGS AND ROADS.								
Imperial Establishment	22	151	251,790	9,953	3,678	237	861	7,234
Provincial ditto	23	154	...	...	...	...	...	...
Incorporated Local ditto	24	154	...	...	516	...	...	136
Special Defence Works ditto	25	192	...	...	...	...	...	...
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Major Works—Working Expenses, Establishment	26	126&127	...	...	...	...	...	...
Capital Outlay on Irrigation Works, ditto	27	207&208	...	...	...	...	...	...
GRAND TOTAL, ESTABLISHMENT . . . Rx.	28	...	251,790	9,953	4,194	237	861	9,004
Deduct—Charges for Civil Engineering College and Roorkee Workshops	29	...	...	...	...	...	...	...
NET TOTAL ESTABLISHMENT . . . Rx.	30	...	251,790	9,953	4,194	237	861	9,004
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON GRAND TOTAL WORKS AND REPAIRS	31	...	35·14	61·06	28·18	22·72	17·89	39·77

* Excluding Outlay on Public Works by Civil Officers.

to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND REVENUE ACCOUNTS 31st March 1898.

Railways.)

No. of Items.	GENERAL. Baluchistan.	Petroleum Borings at Sukkur and Kundra.	TOTAL.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	...	...	...	...	1,447	1,711	11,317	15,981	30,456
2	...	...	196	...	...	...	44,017	6,006	10,142	37,787	13,789	111,937
3	...	...	23	...	...	...	132	2,353	2,414	1,756	*—5,308*	1,370
4	1,356	...	4,332	...	...	...	18,548	5,545	23,147	19,262	25,072	95,906
5	...	...	53	...	59,492	...	7,634	1,908	5,100	36,226	35,208	145,621
6	...	...	...	...	43,245	...	43,698	1,993	2,956	109,178	87,113	288,183
7	6,859	*—872*	403,868	954	34,110	32,208	41,820	6,365	62,205	3,549	18,572	603,651
8	9,214	...	311,917	751	29,139	7,834	18,107	5,722	39,754	6,668	13,966	433,858
9	...	...	...	56,656	220,523	83,897	115,550	88,813	35,086	73,445	68,718	742,688
10	...	...	...	44,382	157,390	101,038	125,510	107,600	121,144	30,738	112,692	800,494
11	...	...	1,561	3,813	25,029	28,562	...	33,997	19,900	668	38,816	152,346
12	...	...	2,041	4,536	18,387	37,046	...	76,326	43,435	3,164	60,105	245,040
13	...	...	68,630	...	...	...	...	...	...	...	...	68,630
14	...	...	...	...	...	...	3,444	19,607	7,252	5,276	3,809	39,388
15	...	...	...	...	...	...	48,824	103,926	135,464	66,656	32,812	387,682
16	...	...	...	...	45,543	...	1,098	94,207	243,024	60,915	138,089	582,876
17	17,429	*—872*	792,621	111,092	632,858	290,585	468,382	555,815	752,734	466,605	659,434	4,730,126
18	...	...	...	...	...	...	...	313	367	3,275	3,062	7,017
19	...	...	91	...	...	...	9,811	1,702	3,490	9,233	3,033	27,360
20	1,249	...	2,768	...	...	...	5,310	9,352	28,708	5,959	8,685	60,782
21	...	...	24	...	23,290	...	23,105	836	9,086	66,053	36,141	158,535
22	3,938	50	277,741	284	14,320	9,143	12,340	2,599	20,099	2,107	5,120	343,753
23	...	...	...	47,266	112,328	41,442	71,075	84,637	66,102	51,691	83,805	558,346
24	...	...	652	...	9,454	6,143	...	40,700	9,558	699	9,689	76,895
25	...	...	...	...	..	...	...	...	...	...	...	...
26	...	...	...	...	...	...	73,727	131,264	151,983	57,033	19,649	433,656
27	...	...	...	...	7,776	...	*—34*	23,956	48,552	12,150	20,777	113,177
28	5,187	50	281,276	47,550	167,168	56,728	195,334	295,359	337,945	208,200	189,961	1,779,521
29	...	...	...	...	...	...	...	*3,841*	...	...	...	*3,841*
30	5,187	50	281,276	47,550	167,168	56,728	195,334	291,518	337,945	208,200	189,961	1,775,680
31	29·76	...	35·48	42·80	26·41	19·52	41·70	52·45	44·89	44·62	28·80	37·54

N.—Exp. not charged to Revenue.

No. 74A.—DETAILED ACCOUNT of EXPENDITURE* on TOOLS and PLANT of the Public Works ended 31st

(Excluding

PARTICULARS.	No. of Items.	INDIA, GENERAL.										CENTRAL PROVINCES.	BURMA.		
		Director General, Military Works.	Central India.	Coorg.	Hyderabad.	BALUCHISTAN.			RAJPUTANA.						
						Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Buildings and Roads.	Irrigation.	TOTAL.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
NEW SUPPLIES.															
Surveying and mathematical instruments	1	378	10	...	...	...	...	...	81	...	81	66	232	29	261
Machinery, including navigation plant	2	1,144	22	...	...	...	...	...	10	...	10	25	1,207	2,675	3,882
Tools	3	1,483	78	186	...	...	...	...	123	...	123	36	1,877	2,789	4,666
Plant	4	...	...	...	...	...	...	...	...	...	...	...	276	...	276
Office furniture	5	262	1	4	...	...	...	...	2	...	2	55	1,945	79	2,024
Camp equipage	6	21	...	...	...	...	...	...	...	...	...	...	17	4	21
Live-stock	7	...	2	...	...	...	...	...	5	...	5	...	...	...	...
Miscellaneous	8	...	...	...	...	...	...	...	...	*—38*	*—38*	...	...	...	...
TOTAL NEW SUPPLIES Rx.	9	3,288	113	190	...	...	...	...	221	*—38*	183	182	5,554	5,576	11,130
Repairs and carriage	10	3,309	378	102	...	...	...	...	112	...	112	412	6,196	218	6,414
TOTAL	11	6,597	491	292	...	...	...	...	333	*—38*	295	594	11,750	5,794	17,544
Add—Charges by other Branches and Departments	12	20	...	...	16	226	...	226	52	...	52	...	...	5,019	5,019
Deduct—Charges to other Branches and Departments	13	*570*	*52*	*—1*	...	...	...	...	*32*	...	*32*	*27*	*5,078*	...	*5,078*
GRAND TOTAL Rx.	14	6,047	439	293	16	226	...	226	353	*—38*	315	567	6,672	10,813	17,485
DISTRIBUTION OF THE FOREGOING—															
FAMINE RELIEF AND INSURANCE	15	...	...	...	...	...	...	...	...	...	...	...	...	...	...
IRRIGATION— (*Imperial, Provincial and Local.*)															
Minor Works and Navigation, Capital	16	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation, Revenue	17	...	...	...	...	...	...	...	...	*—38*	*—38*	...	...	...	...
Minor Irrigation and Agricultural	18	...	...	...	...	...	...	...	...	...	...	...	...	5,018	5,018
BUILDINGS AND ROADS—															
Imperial	19	6,047	439	259	16	226	...	226	333	...	333	18	910	...	910
Provincial	20	...	...	...	...	...	...	...	...	...	...	549	5,119	...	5,119
Incorporated Local	21	...	...	34	...	...	...	...	20	...	20	...	643	...	643
Special Defence Works	22	...	...	...	...	...	...	...	...	...	...	...	...	...	...
IRRIGATION— (*Imperial, Provincial and Local.*)															
Major Works, Working Expenses	23	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Capital Outlay on Irrigation Works	24	...	...	...	...	...	...	...	...	...	...	...	...	5,795	5,795
TOTAL AS ABOVE Rx.	25	6,047	439	293	16	226	...	226	353	*—38*	315	567	6,672	10,813	17,485

* Excluding Outlay on Public Works in charge of Civil Officers.

Department and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS during the Year March 1898.

Railways.)

No. of Items.	ASSAM.	BENGAL.			N.-W. PROVINCES AND OUDH.			PUNJAB.			MADRAS.			BOMBAY.			GRAND TOTAL.		
	Buildings and Roads.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	265	515	...	515	*—16*	139	123	202	...	202	2,536	...	2,536	*—595*	419	*—176*	3,674	587	4,261
2	391	1,015	*—134*	881	...	110	110	...	...	...	2,289	5,145	7,434	875	473	1,348	6,978	8,269	15,247
3	1,938	424	...	424	255	1,104	1,359	219	...	219	11,525	...	11,525	1,467	313	1,780	19,611	4,206	23,817
4	...	...	...	...	...	...	...	3,263	...	3,263	18	...	18	...	...	...	3,557	...	3,557
5	230	250	...	250	56	651	707	559	...	559	183	...	183	150	335	485	3,697	1,065	4,762
6	...	103	...	103	5	240	245	39	...	39	374	...	374	...	59	59	559	303	862
7	269	...	...	...	...	...	...	5	...	5	...	...	...	...	7	7	281	7	288
8	...	...	1,062	1,062	...	...	...	...	6,545	6,545	...	4,206	4,206	...	...	...	...	11,775	11,775
9	3,093	2,307	928	3,235	300	2,244	2,544	4,287	6,545	10,832	16,925	9,351	26,276	1,897	1,606	3,503	38,357	26,212	64,569
10	1,029	669	10,030	10,699	637	1,338	1,975	1,321	3,097	4,418	3,313	8,362	11,675	2,179	1,352	3,531	19,657	24,397	44,054
11	4,122	2,976	10,958	13,934	937	3,582	4,519	5,608	9,642	15,250	20,238	17,713	37,951	4,076	2,958	7,034	58,014	50,609	108,623
12	...	275	...	275	...	...	...	39	...	39	9	...	9	342	20	362	979	5,039	6,018
13	*37*	*28*	*1*	*29*	*6*	*—40*	*—34*	*203*	*—1,702*	*—1,499*	*2,516*	...	*2,516*	*139*	*313*	*452*	*8,687*	*—1,428*	*7,259*
14	4,085	3,223	10,957	14,180	931	3,622	4,553	5,444	11,344	16,788	17,731	17,713	35,444	4,279	2,665	6,944	50,306	57,076	107,382
15	...	...	...	...	...	20	20	...	48	48	...	*—145*	*—145*	...	4	4	...	*—73*	*—73*
16	...	...	591	591	...	40	40	...	1,403	1,403	...	*—607*	*—607*	...	*—260*	*—260*	...	1,167	1,167
17	...	...	3,087	3,087	...	314	314	...	589	589	...	305	305	...	271	271	...	4,528	4,528
18	...	...	1,594	1,594	...	55	55	...	160	160	...	2,611	2,611	...	909	909	...	10,347	10,347
19	596	794	...	794	169	...	169	730	...	730	123	...	123	331	...	331	10,991	...	10,991
20	3,117	2,429	...	2,429	*-2,138*	...	*—2,138*	4,390	...	4,390	17,580	...	17,580	2,515	...	2,515	33,561	...	33,561
21	372	...	...	...	2,900	...	2,900	324	...	324	28	...	28	1,433	...	1,433	5,754	...	5,754
22	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23	...	...	7,452	7,452	...	3,032	3,032	...	2,624	2,624	...	10,048	10,048	...	539	539	...	23,695	23,695
24	...	...	*-1,767*	*-1,767*	...	161	161	...	6,520	6,520	...	5,501	5,501	...	1,202	1,202	...	17,412	17,412
25	4,085	3,223	10,957	14,180	931	3,622	4,553	5,444	11,344	16,788	17,731	17,713	35,444	4,279	2,665	6,944	50,306	57,076	107,382

N.—Exp. not charged to Revenue.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1897-98.

Exchange Compensation Allowance.

Expenditure Rx. 693,974.

	No. of Account.	Detail of Account.	Page.	Amount of each Account.	
				Detail.	Expenditure.
					Rx.
Exchange Compensation Allowance.	75	Expenditure	220	...	693,974

No. 75.—ABSTRACT ACCOUNT showing the AMOUNT of EXCHANGE COMPENSATION ALLOWANCE charged in the ACCOUNTS of the GOVERNMENT OF INDIA during the YEAR ended 31st MARCH 1898.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenue:										
Land Revenue	462	2,669	5,644	1,505	7,716	7,561	5,023	7,919	5,142	43,641
Opium	...	...	...	...	2,398	...	...	...	65	2,463
Salt	520	...	...	...	86	...	...	1,181	1,241	3,028
Stamps	...	...	...	...	193	...	...	...	...	193
Excise	...	...	63	...	22	...	...	788	180	1,053
Customs	...	...	248	...	1,325	...	...	255	1,031	2,859
Assessed Taxes	...	...	14	...	83	...	...	...	...	97
Forest	965	1,136	2,697	511	995	1,402	901	2,444	2,054	13,105
TOTAL	1,947	3,805	8,666	2,016	12,818	8,963	5,924	12,587	9,713	66,439
Post Office, Telegraph, and Mint:										
Post Office	2,000	...	...	...	...	...	...	...	...	2,000
Telegraph	6,937	...	...	...	...	...	...	...	...	6,937
Mint	557	...	...	...	...	...	...	...	692	1,249
TOTAL	9,494	...	...	...	...	...	...	...	692	10,186
Salaries and Expenses of Civil Department:										
General Administration	9,942	2,292	3,851	1,221	5,415	4,962	3,812	3,082	3,875	38,452
Law and Justice—Courts of Law	759	2,530	6,374	1,553	15,625	15,359	9,121	8,020	10,748	70,089
Law and Justice—Jails	1,272	273	419	...	1,052	950	492	539	356	5,353
Police	714	1,538	6,782	1,033	5,476	4,219	3,141	3,726	4,152	30,781
Marine	4,190	...	500	...	1,123	...	...	33	99	5,945
Education	213	390	536	137	2,872	1,649	968	2,095	2,081	10,941
Ecclesiastical	547	237	574	55	945	1,523	1,685	2,293	1,864	9,723
Medical	925	1,279	942	622	4,229	3,651	2,433	3,651	5,929	23,661
Political	9,113	163	1,049	460	111	184	3,478	412	3,231	18,201
Scientific and other Minor Departments	7,108	91	100	...	907	269	365	433	418	9,691
TOTAL	34,783	8,793	21,127	5,081	37,755	32,766	25,495	24,284	32,753	222,837
Miscellaneous Civil Charges:										
Civil Furlough and Absentee allowances	...	...	...	...	...	...	...	...	19	19
Stationery and Printing	249	...	117	56	139	93	...	156	...	810
Miscellaneous	...	...	...	...	9	...	10	33	22	74
TOTAL	249	...	117	56	148	93	10	189	41	903
Carried forward	46,473	12,598	29,910	7,153	50,721	41,822	31,429	37,060	43,199	300,365

No. 75.—ABSTRACT ACCOUNT showing the AMOUNT of EXCHANGE COMPENSATION ALLOWANCE charged in the ACCOUNTS of the GOVERNMENT OF INDIA during the YEAR ended 31st MARCH 1898—*continued*.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward .	46,473	12,598	29,910	7,153	50,721	41,822	31,429	37,060	43,199	300,365
Famine Relief and Insurance:										
Famine Relief . . .	168	315	2	...	1,021	4	3	7	267	1,787
Construction of Protective Irrigation Works . . .	...	...	...	...	...	17	...	...	...	17
TOTAL .	168	315	2	...	1,021	21	3	7	267	1,804
Railway Revenue Account:										
State Railways Working Expenses	16,584	1,991	1,636	857	3,981	4,082	7,057	2,734	2,650	41,572
Guaranteed Companies: Surplus Profits, Land and Supervision . . .	62	...	304	286	689	766	...	511	637	3,255
Miscellaneous Railway Expenditure . . .	213	...	...	...	272	...	187	209	40	921
TOTAL .	16,859	1,991	1,940	1,143	4,942	4,848	7,244	3,454	3,327	45,748
Irrigation:										
Major Works—Working Expenses	...	...	...	...	1,230	1,438	3,184	...	917	6,769
Minor Works and Navigation	...	...	518	...	921	207	867	...	1,304	3,817
TOTAL .	...	...	518	...	2,151	1,645	4,051	...	2,221	10,586
Buildings and Roads:										
Military Works . . .	11,832	...	318	...	...	12	...	...	19	12,181
Civil Works	427	1,211	2,762	758	1,679	2,961	2,544	5,474	1,954	19,770
TOTAL .	12,259	1,211	3,080	758	1,679	2,973	2,544	5,474	1,973	31,951
Army Services:										
Army—Effective (*a*) . .	182,829	...	...	...	...	...	...	53,646	58,936	295,411
Special Defence Works . .	...	...	...	...	...	...	...	...	...	...
TOTAL CHARGED AGAINST REVENUE	258,588	16,115	35,450	9,054	60,514	51,309	45,271	99,641	109,923	685,865
Expenditure not charged to Revenue:										
State Railways—Construction .	983	...	...	2,994	447	578	1,162	145	...	6,309
Irrigation Works—Construction	...	...	173	...	...	1,097	179	...	351	1,800
TOTAL NOT CHARGED TO REVENUE	983	...	173	2,994	447	1,675	1,341	145	351	8,109
GRAND TOTAL .	259,571	16,115	35,623	12,048	60,961	52,984	46,612	99,786	110,274	693,974

(*a*) Includes allowances on salaries charged under Military Operations.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1897-98.

Sections O to V.—Debt, Deposits, and Advances.

Receipts *Rx.* 135,744,578. Disbursements *Rx.* 126,162,577.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. 1.
						(*a*)
O. Permanent Debt	76	Statement of Permanent Debt	225	6,500,120	528,092	+5,972,028
„	76A	Temporary Debt	226	6,000,000	1,000,000	+5,000,000
P. Unfunded Debt.	77	Special Loans	226	...	12,139	
„	78	Treasury Notes	226	200	...	—308,186
„	79	Deposits of Service Funds	226	142,309	113,608	
„	80	Savings Bank Deposits	227	3,867,850	4,192,798	
Q. Deposits and Advances.	68	Provincial Balances	196	203,232	660,910	
„	81	Excluded Local Funds	228	851,848	852,089	
„	82	Railway Funds	228	46,179	61,162	
„	83	Deposits of Sinking Funds	228	12,500	...	
„	84	Departmental and Judicial Deposits	233	22,472,638	22,331,279	+2,944,660
„	For these Accounts *vide* Appendix A.	Advances		8,659,280	9,506,986	
„		Suspense Account		212,810	200,408	
„		Exchange on Remittance Accounts		4,665,176	...	
„		Miscellaneous		133,458	699,627	
R. Loans and Advances by Imperial Government.	85	Advances, Repayments, and Balances	237	100,109	55,146	+44,963
R. R. Loans and Advances by Provincial Governments.	85A	Ditto ditto	245	858,044	1,411,593	—553,549
S. Capital Account of Indian Railway Companies.	86	Receipts and Payments	246	3,279,062	4,685,899	—1,406,837
T. Remittances	For these Accounts *vide* Appendix A.	Inland Money Orders		25,714,421	25,714,510	
„		Other Local Remittances		...	244,503	
„		Other Departmental Accounts		423,844	429,615	
„		Remittances between Civil Treasuries and Departments		22,635,264	22,707,968	—333,829
„	87	Remittance Account between England and India	248	2,754,051	2,764,813	
U. Secretary of State's Bills.	88	Bills drawn and discharged	250	9,506,077	9,472,745	...
V. Cash Balance	89	Opening and Closing Balances	251	16,706,106	18,516,687	...
		TOTAL		135,744,578	126,162,577	

(*a*) Net figure carried to Account No. 1 is 6,077,779. The difference of 105,751 is made up of 94,992 and 10,759, being the amount of Debt discharged by means of the Railway and Discount Sinking Funds, *vide* notes (*a*) *and* (*b*) on page 225.

No. 76.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of, PERMANENT DEBT, during the Year ended 31st March 1898, and the amount of the PERMANENT DEBT at the commencement and close of the Year.

	Amount, 1st April 1897.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1898.
IN INDIA.							
IMPERIAL LOANS BEARING INTEREST.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
4½ per Cent. Loan for Indore State Railway	1,000,000	...	...	1,000,000	...	...	1,000,000
Transfer Loan of 1879, 7*s.* sterling per Cent. portion	22,300	...	...	22,300	...	...	22,300
4 per Cent. Loan from Maharaja Scindia for State Railway	1,500,000	...	...	1,500,000	...	...	1,500,000
4 „ Railway Loan from Nawab of Rampur	470,000	...	...	470,000	...	...	470,000
4 „ Gwalior Loan of 1887	3,260,000	...	...	3,260,000	120,000	...	3,140,000
3½ „ Loan of 1842-43	24,340,560	...	23,730	24,364,290	...	128,130	24,236,160
3½ „ „ 1854-55	27,936,660	3,000,000	181,320	31,117,980	...	116,310	31,001,670
3½ „ „ 1st May 1865	33,788,570	...	215,810	34,004,380	...	133,500	33,870,880
3½ „ „ 1879	4,852,820	...	4,240	4,857,060	...	28,740	4,828,320
3 „ „ 1896-97	10,954,820	..	17,730	10,972,550	...	200	10,972,350
TOTAL IMPERIAL DEBT in INDIA bearing Interest Rx.	108,125,730	3,000,000	442,830	111,568,560	120,000	406,880	111,041,680
LOANS NOT BEARING INTEREST.							
5½ per Cent. Loan of 1859-60	1,430	...	...	1,430	...	...	1,430
5 „ „ 1825-26	4,832	...	...	4,832	...	...	4,832
5 „ „ 1841-42	2,240	...	...	2,240	...	...	2,240
5 „ „ 1854-55 for Public Works	4,320	...	...	4,320	...	...	4,320
5 „ „ 1856-57	5,640	...	...	5,640	...	...	5,640
4½ „ Transfer Loan of 1870	2,750	...	...	2,750	50	...	2,700
4½ „ „ „ 1878	2,360	...	...	2,360	1,860	...	500
Transfer Loan of 1879, 4½ per Cent. portion	24,010	...	...	24,010	6,040	800	17,170
4 per Cent. Loan of 1824-25	3,392	...	...	3,392	...	...	3,392
4 „ „ 1828-29	565	...	...	565	...	...	565
4 „ „ 1832-33	19,946	...	...	19,946	53	...	19,893
4 „ „ 1835-36	25,550	...	...	25,550	4,990	350	20,210
4 „ „ 1842-43	126,550	...	...	126,550	21,350	2,960	102,240
4 „ „ 1854-55	74,390	...	1,000	75,390	7,550	3,150	64,690
4 „ Transfer Loan of 22nd April 1854	1,422	...	...	1,422	...	...	1,422
4 „ „ „ 1st May 1865	159,637	...	...	159,637	57,740	11,910	89,987
Reduced 4 per Cent. Loan of 16th January 1879	26,160	...	...	26,160	7,350	2,400	16,410
„ „ „ 4th July 1881	150	...	...	150	100	...	50
4 per Cent. Promissory Notes for Mysore Family	859	...	...	859	...	...	859
4 „ East Indian Railway Commuted Stock	205	...	...	205	...	...	205
3½ „ Loan of 1853-54	16,620	...	...	16,620	4,810	2,670	9,140
3½ „ „ 1893-94	398,660	120	2,550	401,330	187,400	15,260	198,670
Treasury Bills at 2½ *pie* per Cent. per diem	630	...	...	630	...	...	630
4½ per Cent. Nagpur-Raipur Railway Debenture Loan	75	...	...	75	...	...	75
4 „ Ghazipur-Dildarnagar „ „ „	280	...	...	280	...	...	280
4 „ Cawnpur-Furruckabad „ „ „	270	...	...	270	70	...	200
TOTAL DEBT in INDIA not bearing Interest Rx.	902,943	120	3,550	906,613	299,363	39,500	567,750
PROVINCIAL DEBENTURE LOANS BEARING INTEREST.							
4 per Cent. Muttra-Hathras Light Ry. Debenture Loan	1,190	...	...	1,190	...	10	1,180
4 „ Cawnpur and Achneyra „ „ „	240	...	10	250	...	10	240
4 „ Cawnpur-Achneyra Section, Rajputana-Malwa Railway „ „	84,090	...	10	84,100	...	...	84,100
TOTAL PROVINCIAL DEBT in INDIA bearing Interest Rx.	85,520	...	20	85,540	...	20	85,520

	1st April 1897.	31st March 1898.
Debt bearing Interest:		
In India	108,212,110	111,127,884
In England	113,841,953	117,236,202
Debt not bearing Interest:		
In India	902,943	567,750
In England	41,280	38,478
	222,954,063	228,364,086
	944,223	606,228
	223,998,286	228,970,314

GOVERNMENT STOCK NOTES BEARING INTEREST.										
4 per Cent. Stock Notes issued in 1882-83 and accounted for as follows:—										
In Bengal	345	...	...	345	174	...	...	...	171
„ N.-W. P. and Oudh	101	...	...	101	... 2	...	...	...	101
„ Punjab	61	...	...	61		...	...	...	59
„ Madras	89	...	...	89	...	...	...	...	89
„ Bombay	264	...	...	264	...	...	...	...	264
TOTAL GOVT. STOCK NOTES bearing Interest . Rx.	860	...	...	860	176	...	...	...	684
TOTAL DEBT in INDIA . Rx.	109,115,053	3,000,120	446,400	112,561,573	419,539	446,400	111,695,634		
IN ENGLAND.									
BEARING INTEREST.									
India 3½ per Cent. Stock	63,696,858	...	...	63,696,858	(a) 94,992	...	63,591,107		
„ Stock	42,151,079	...	...	42,151,079	(b) 10,759	...	42,151,079		
India 3 „ Stock	2,400,000	3,500,000	...	5,900,000	...	...	5,900,000		
India 2½ „ Debentures	3,000,000	...	...	3,000,000	...	...	3,000,000		
India 3½ „ Debentures	1,435,650	...	...	1,435,650	...	...	1,435,650		
East Indian Railway Debenture Stock	348,666	...	...	348,666	...	...	348,666		
Eastern Bengal Railway Debenture Stock	384,700	...	...	384,700	...	...	384,700		
Oude and Rohilkund Railway Debenture Stock	425,000	...	...	425,000	...	...	425,000		
South Indian Railway Debenture Stock									
TOTAL DEBT in ENGLAND bearing Interest £	113,841,953	3,500,000	...	117,341,953	105,751	...	117,236,202		
NOT BEARING INTEREST.									
East India Bonds	20,917	...	...	20,917	...	...	20,917		
India 5 per Cent. Stock	9,443	...	...	9,443	...	...	9,443		
India 4 per Cent. Stock	10,820	...	...	10,820	2,802	...	8,018		
East Indian Railway Debenture	100	...	...	100	...	...	100		
TOTAL DEBT in ENGLAND not bearing Interest £	41,280	...	...	41,280	2,802	...	38,478		
DEBT in ENGLAND £	113,883,233	3,500,000	...	117,383,233	108,553	...	117,274,680		
TOTAL DEBT .	222,998,286	6,500,120	446,400	229,944,806	528,092	446,400	228,970,314		
CLASSIFICATION OF THE DEBT.									
Permanent Debt, exclusive of that for Railways and Irrigation	63,706,639	3,500,120	445,400	67,653,159	(c) 528,092	(d)1,828,965	65,296,102		
For Railways	127,394,507	2,253,232	1,382,565	131,030,304	...	...	131,030,304		
For Irrigation	31,897,140	742,663	...	32,639,803	...	...	(e)32,639,803		
For Miscellaneous Public Improvements	...	4,105	...	4,105	...	...	4,105		
TOTAL .	222,998,286	6,500,120	1,828,965	231,327,371	528,092	1,828,965	228,970,314		

(c) This amount is shown in the General Account, page 21, as follows:—

	India.	England.	Total.
	Rx.	£	
Under Permanent Debt Discharged			
On account of East Indian Railway Sinking Fund, the cost of purchase is included in £1,712,419 under "Railway Revenue Account," (*see* also Sinking Fund Account on this page)	419,539	2,802	422,341
On account of Eastern Bengal Railway Sinking Fund do. do.	...	56,300	94,992
On account of the Scinde, Punjab, and Delhi Railway Sinking Fund do. do.	...	4,198	
Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which £10,354 is charged to Interest on Debt	...	34,494	
Under Expenditure for amount of Debt redeemed by means of Oude and Rohilkund Railway Discount Sinking Fund, the cost of purchase of which £2,268 is charged to State Railways' Interest on Debt	...	8,826	10,759
	...	1,933	
	419,539	108,553	528,092

(d) Includes Rx. 1,382,565 transferred to Debt for Railways.

(e) Exceeds the aggregate of the totals of columns 5 and 21 in the Summary of Capital Expenditure, Account No. 69, by £4,15,453 the net discount involved in raising the money for the purchase of the Oude and Rohilkund and South Indian Railways and for the discharge of Debentures, the liability for which was assumed by the Secretary of State on the dates of purchase.

SINKING FUNDS created pursuant to Section 51 of 42 and 43 Vict. C. 206, and Section 2 (*a*) of 44 and 45 Vict. C. 53, and the application thereof.

	INDIA DEBT ISSUED IN REDEMPTION OF					
	£328,462 East Indian Railway Annuity.	£64,350 East Indian Railway 4½ per Cent. Debenture Stock.	£22,312 Eastern Bengal Railway Annuity.	£62,642 Eastern Bengal Railway 4 per Cent. Debenture Stock.	£200,468 Scinde, Punjab and Delhi Railway Annuity.	TOTAL.
India Debt created and issued under Acts 42 and 43 Vict. C. 43, 44 and 45 Vict. C. 53, and 48 and 49 Vict. C. 25, in redemption of Liabilities charged on the Revenues of India:						
India 4 per Cent. Stock	£ 5,115,939	£ ...	£ ...	£ ...	£ ...	£ 5,115,939
India 4 per Cent. Rupee Debt, ₹1,06,750 at 2*s.* the rupee	10,675	...	...	...	...	10,675
India 3½ per Cent. Stock	2,235,168	48,168	541,054	67,006	4,911,621	7,803,017
India 3 per Cent. Stock	215,243	32,597	...	708	...	248,548
INDIA DEBT CREATED AND ISSUED £	7,577,025	80,765	541,054	67,714	4,911,621	13,178,179
India Debt purchased and cancelled to 31st March 1897:						
India 4 and 3½ per Cent. Stocks	745,852	3,413	39,659	2,432	338,168	1,129,524
(*a*) India Debt purchased and cancelled during the year ended 31st March 1898:						
India 3½ per Cent. Stock purchased with £70,628, being the difference between the sums retained by the Secretary of State during the year in respect of the Liabilities redeemed by him and the Interest on the Stock originally created for the redemption thereof	33,002	198	2,767	119	24,113	94,992
India 3½ per Cent. Stock purchased with £40,823, being Interest on the amounts standing to the credit of the Funds	22,994	106	1,238	74	10,381	
INDIA DEBT PURCHASED AND CANCELLED £	801,848	3,717	43,664	2,625	372,662	1,224,516
Balance of India Debt issued as above, outstanding on 31st March 1898. India 3½ per Cent. Stock* £11,694,440; India 3 per Cent. Stock 248,548; India 3½ per Cent. Rupee Debt 10,675 . £	6,775,177	77,048	497,390	65,089	4,538,959	11,953,663

(*b*) Stock purchased and cancelled in respect of the "Discount Sinking Fund" by the application of £12,522 towards the redemption of Debt incurred in excess of money raised.

* India 3½ per Cent. Stock having been substituted for the balance of India 4 per Cent. Stock.

No. 76A.—ACCOUNT showing the ADDITIONS to TEMPORARY DEBT, and TEMPORARY DEBT DISCHARGED and the BALANCE, for the Year ended 31st March 1898.

	Balance, 1st April 1897.	Additions to Temporary Debt.	TOTAL.	Temporary Debt Discharged.	Balance, 31st March 1898.
ENGLAND.	£	£	£.	£	£
Temporary Loan on security of India Bills . .	1,000,000	6,000,000	7,000,000	1,000,000	6,000,000

No. 77.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1898.

	Balance, 1st April 1897.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1898.
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per cent.)	4,800	...	4,800	...	4,800
Appropriation for the maintenance of Madho Rao (4 p.c.)	66,800	...	66,800	...	66,800
8 per cent. Perpetual Loan (Madras) . . .	15,400	...	15,400	...	15,400
6 per cent. Perpetual Loan (Madras) . . .	8,050	...	8,050	...	8,050
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	4,177	...	4,177	...	4,177
Deposits of the Monegar Choultry (4 per cent.) .	6,688	...	6,688	...	6,688
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.)	1,000	...	1,000	...	1,000
Annuity Fund of Futteh Ullah Khan	4,000	...	4,000	...	4,000
TOTAL . Rx.	110,915		110,915		110,915
NORTH-WESTERN PROVINCES AND OUDH.					
Endowments by the late King of Oudh, 1st Loan (6 p. c.)	303,311	...	303,311	139	303,172
Endowments by the late King of Oudh, 3rd and 5th Loans (5 p. c.)	1,000,000	...	1,000,000	...	1,000,000
Endowments by the late King of Oudh, 6th Loan (4 p. c.)	153,380	...	153,380	12,000	141,380
Endowments by the late King of Oudh, Charity Fund (4 p. c.)	30,000	...	30,000	...	30,000
Charitable Endowments by the Maharaja Karwi (4 per cent.)	20,000	...	20,000	...	20,000
TOTAL . Rx.	1,506,691	...	1,506,691	12,139	1,494,552
PUNJAB:					
Endowments in favour of the Lawrence Asylums at Murree (5 per cent.) and Sanawar ($3\frac{1}{8}$ per cent.) .	1,000	...	1,000	...	1,000
MADRAS:					
Deposits on account of the Estate of the late Pogose Petrus (5 per cent.)	126	...	126	...	126
BOMBAY:					
Endowments for Charitable and Educational Institutions	91,155	...	91,155	...	91,155
GRAND TOTAL . Rx.	1,709,887	...	1,709,887	12,139	1,697,748

No. 78.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES for the Year ended 31st March 1898.

	Balance, 1st April 1897.	Issues in 1897-98.	TOTAL.	Payments in 1897-98.	Balance, 31st March 1898.
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Treasury Notes at $3\frac{3}{4}$ per cent. on account of Soldiers' Savings Bank Deposits	250	...	250	...	250
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 and 4 per cent.) . . .	37,180	200	37,380	...	37,380
Non-transferable Treasury Notes at 4 per cent. . .	7,162	...	7,162	...	7,162
TOTAL . Rx.	44,592	200	44,792	...	44,792

No. 79.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1898.

	Balance, 1st April 1897.	Receipts in 1897-98.	TOTAL.	Repayments in 1897-98.	Balance, 31st March 1898.
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Uncovenanted Service Family Pension Fund . .	(a)1,354,035	123,024	1,477,059	101,633	1,375,426
MADRAS:					
Military Assistant Surgeons' Fund	33,499	3,055	36,554	2,964	33,590
BOMBAY:					
Uncovenanted Service Family Pension Fund . .	(a) 176,334	16,230	192,564	9,011	183,553
GRAND TOTAL . Rx.	1,563,868	142,309	1,706,177	113,608	1,592,569

(a) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 80.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1898.

	Balance, 1st April 1897.	Receipts in 1897-98.	TOTAL.	Repayments in 1897-98.	Balance, 31st March 1898.
BANK ACCOUNTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
POST OFFICE SAVINGS BANKS:					
India, General . . . . . Rx.	9,639,241	3,499,327	13,138,568	3,851,270	9,287,298
STATE RAILWAY PROVIDENT INSTITUTIONS:					
India, General	177,513	36,275	213,788	17,343	196,445
Central Provinces	2,572	845	3,417	280	3,137
Burma	50,877	16,225	67,102	64,074	3,028
Assam	1,159	249	1,408	340	1,068
Bengal	113,156	22,839	135,995	12,220	123,775
North-Western Provinces and Oudh . . .	72,547	12,091	84,638	7,752	76,886
Punjab	329,903	57,714	387,617	35,702	351,915
Madras	(*a*) 10,364	5,108	15,472	1,251	14,221
TOTAL . Rx.	758,091	151,346	909,437	138,962	770,475
CIVIL ENGINEERS' PROVIDENT FUND:					
India, General	(*a*) 335,920	55,207	391,127	32,127	359,000
FOREST OFFICERS' PROVIDENT FUND:					
India	3,506	6,669	10,175	...	10,175
Madras	202	813	1,015	...	1,015
Bombay	809	1,700	2,509	...	2,509
TOTAL . Rx.	4,517	9,182	13,699	...	13,699
REGIMENTAL SAVINGS BANKS:					
Bengal Command	40,096	34,199	74,295	35,615	38,680
Punjab „	(*a*) 47,176	28,187	75,363	37,164	38,199
Madras „	27,002	19,374	46,376	27,673	18,703
Bombay „	(*a*) 34,749	26,993	61,742	31,062	30,680
TOTAL . Rx.	149,023	108,753	257,776	131,514	126,262
TOTAL BANK ACCOUNTS . Rx.	10,886,792	3,823,815	14,710,607	4,153,873	10,556,734
SPECIAL ACCOUNTS.					
GENERAL FAMILY PENSION FUND:					
India, General	5,290	10,771	16,061	13,028	3,033
HINDU FAMILY ANNUITY FUND:					
India, General	(*a*) 4,424	6,654	11,078	9,246	1,832
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH:					
Bombay	12,515	1,124	13,639	1,809	11,830
LOCAL FUND PENSION FUND:					
Bombay	2,996	3,969	6,965	2,657	4,308
BENGAL CHRISTIAN FAMILY PENSION FUND:					
India, General	186	2,458	2,644	2,569	75
POST OFFICE LIFE INSURANCE FUND:					
India, General	65,233	14,785	80,018	6,072	73,946
POST OFFICE DEPARTMENTAL GUARANTEE FUND:					
India, General	31,092	4,274	35,366	3,544	31,822
TOTAL SPECIAL ACCOUNTS . Rx.	121,736	44,035	165,771	38,925	126,846
GRAND TOTAL . .	11,008,528	3,867,850	14,876,378	4,192,798	10,683,580

(*a*) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 81.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of EXCLUDED LOCAL FUNDS, for the Year ended 31st March 1898.

	Balance, 1st April 1897.	Receipts in 1897-98.	TOTAL.	Payments in 1897-98.	Balance, 31st March 1898.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	(a) 31,524	96,029	127,553	94,949	32,604
Central Provinces	(a) 8,290	33,712	42,002	32,783	9,219
Burma	36,609	104,434	141,043	101,116	39,927
Assam	496	2,205	2,701	2,174	527
Bengal	25,106	58,542	83,648	61,396	22,252
North-Western Provinces and Oudh	(a) 23,097	130,253	153,350	126,269	27,081
Punjab	24,844	118,571	143,415	121,233	22,182
Madras	(a) 33,320	80,092	113,412	75,903	37,509
Bombay	86,401	228,010	314,411	236,266	78,145
TOTAL . Rx.	269,687	851,848	1,121,535	852,089	269,446

No. 82.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of RAILWAY FUNDS, for the Year ended 31st March 1898.

	Balance, 1st April 1897.	Receipts in 1897-98.	TOTAL.	Payments in 1897-98.	Balance, 31st March 1898.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
INDIA, GENERAL.					
Bombay, Baroda and Central India Railway.					
Educational Fund	230	1,455	1,685	1,325	360
Fire Insurance Fund	4,491	1,651	6,142	547	5,595
Guarantee and Contractors' Security Fund	4,181	3,464	7,645	1,989	5,656
Provident Fund	8,140	17,736	25,876	25,393	483
Sundry Deposit Fund (Ticket and Indenture Fees)	5,258	1,793	7,051	706	6,345
Fine Fund	220	1,225	1,445	1,163	282
Shareholders' Interest Deposit Fund	195	147	342	188	154
Great Indian Peninsula Railway.					
Extraordinary Casualty Fund	12,955	2,917	15,872	1,298	14,574
Fire Insurance Fund	13,949	429	14,378	3,690	10,688
Guarantee and Contractors' Security Fund	7,477	7,441	14,918	10,831	4,087
Madras Railway.					
Guarantee and Contractors' Security Fund	43,103	2,284	45,387	9,706	35,681
Provident Fund	189	5,637	5,826	4,326	1,500
TOTAL . Rx.	100,388	46,179	146,567	61,162	85,405

No. 83.—ACCOUNT of DEPOSITS of SINKING FUNDS, for the Year ended 31st March 1898.

	Balance, 1st April 1897.	Receipts in 1897-98.	TOTAL.	Payments in 1897-98.	Balance, 31st March 1898.
BENGAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Deposits of Sinking Funds	3,148	860	4,008	...	4,008
BOMBAY.					
Deposits of Sinking Funds (Victoria Dock Loan)	45,251	11,640	56,891	...	56,891
TOTAL . Rx.	48,399	12,500	60,899	...	60,899

(a) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 84.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1898.

	Balance, 1st April 1897.	Receipts in 1897-98.	TOTAL.	Payments in 1897-98.	Balance, 31st March 1898.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
INDIA, GENERAL.					
Civil Deposits.					
Revenue Deposits	12,255	70,353	82,608	67,781	14,827
Civil Courts' Deposits	7,697	12,170	19,867	13,686	6,181
Criminal Courts' Deposits	1,879	2,465	4,344	2,784	1,560
Personal Deposits	29,872	281,184	311,056	288,694	22,362
Municipal Funds	5,865	44,332	50,197	43,735	6,462
Forest Deposits	2	3	5	5	...
Renewal Fees, Government Promissory Notes	548	1,047	1,595	1,141	454
Trust Interest Fund	(*a*) 509	829,738	830,247	827,634	2,613
Deposits for Government loans (temporary)	...	575	575	575	...
Deposits of deceased officers and men of the Native Army	515	79	594	194	400
Other Deposits.					
District Post Charges (Post Office)	217	113,156	113,373	113,143	230
Money Order Cheques (Post Office)	2,431	1,081,411	1,083,842	1,079,757	4,085
Military Deposits	36,791	336,390	373,181	273,068	100,113
Trust Interest Account (Military)	16	2,505	2,521	2,443	78
Public Works Deposits (Buildings and Roads)	(*a*) 27,449	91,652	119,101	91,847	27,254
Public Works Deposits (Irrigation)	310	483	793	313	480
Public Works Deposits (Railway Capital)	54,060	212,124	266,184	172,896	93,288
Public Works Deposits (Railway Revenue)	95,314	505,287	600,601	485,735	114,866
British Postal Orders (Post Office)	(*a*) 7,060	38,375	45,435	39,817	5,618
Dead Accounts, Savings Bank (Post Office)	36,973	3,625	40,598	1,503	39,095
Telegraph Deposits	764	6,934	7,698	6,376	1,322
Marine Deposits	1,006	4,382	5,388	5,232	156
Trust Interest Account (Post Office)	4	366	370	359	11
Telegraph Fine Fund	1,428	616	2,044	835	1,209
Telegraph Furniture Fund	73	72	145	27	118
State Railway Fine Fund (Railway Revenue)	1,500	...	1,500	1,260	240
Void Money Orders (Post Office)	(*a*) 8,759	32,195	40,954	31,340	9,614
Short payments on account of Money Orders (Post Office)	110	2,913	3,023	2,754	269
Foreign Money Orders (Post Office)	*—43,316*	855,222	811,906	847,445	*—35,539*
Local Funds Debt Accounts.					
Incorporated Local Funds Debt, Deposits and Advances	*—388*	56	*—332*	2,954	*—3,286*
TOTAL . Rx.	289,703	4,529,710	4,819,413	4,405,333	414,080
Carried forward . Rx.	289,703	4,529,710	4,819,413	4,405,333	414,080

(*a*) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 84.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1898—*continued.*

	Balance, 1st April 1897.	Receipts in 1897-98.	TOTAL.	Payments in 1897-98.	Balance, 31st March 1898.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	289,703	4,529,710	4,819,413	4,405,333	414,080
CENTRAL PROVINCES.					
Civil Deposits.					
Revenue Deposits	8,493	11,141	19,634	13,765	5,869
Civil Courts' Deposits	26,397	86,894	113,291	92,249	21,042
Personal Deposits	50,228	889,054	939,282	888,227	51,055
Municipal Funds	33,949	150,760	184,709	154,109	30,600
Forest Deposits	6	33	39	22	17
Trust Interest Fund	(*a*) 3	6,182	6,185	6,093	92
Deposits for work done for public bodies or individuals	105	180	285	13	272
Other Deposits.					
Public Works Deposits (Buildings and Roads)	11,607	121,103	132,710	125,016	7,694
Public Works Deposits (Railway Capital)	1,960	59,788	61,748	60,024	1,724
Public Works Deposits (Railway Revenue)	6,339	22,504	28,843	22,523	6,320
State Railway Fine Fund (Railway Revenue)	435	338	773	704	69
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—*1,879*	14,736	12,857	14,487	—*1,630*
TOTAL . Rx.	137,643	1,362,713	1,500,356	1,377,232	123,124
BURMA.					
Civil Deposits.					
Revenue Deposits	27,771	136,876	164,647	124,928	39,719
Civil Courts' Deposits	17,741	67,529	85,270	73,871	11,399
Personal Deposits	(*a*)13,395	224,862	238,257	217,710	20,547
Municipal Funds	(*a*)60,218	201,975	262,193	202,253	59,940
Marine Deposits	76	673	749	468	281
Forest Deposits	1	1	2	2	...
Trust Interest Fund	(*a*) 7	801	808	676	132
Deposits for Government Loans (temporary)	...	200	200	200	...
Deposits for work done for public bodies or individuals	58	49	107	62	45
Other Deposits.					
Public Works Deposits (Buildings and Roads)	7,038	20,047	27,085	18,772	8,313
Public Works Deposits (Irrigation)	...	67	67	24	43
Public Works Deposits (Railway Capital)	(*a*) 2,690	33,762	36,452	34,304	2,148
Public Works Deposits (Railway Revenue)	5,370	11,857	17,227	10,485	6,742
State Railway Fine Fund (Railway Revenue)	...	881	881	659	222
TOTAL . Rx.	134,365	699,580	833,945	684,414	149,531
ASSAM.					
Civil Deposits.					
Revenue Deposits	19,462	24,535	43,997	22,282	21,715
Civil Courts' Deposits	7,522	10,916	18,438	10,259	8,179
Personal Deposits	3,578	102,406	105,984	100,467	5,517
Municipal Funds	4,274	25,182	29,456	23,300	6,156
Forest Deposits	...	6	6	6	...
Trust Interest Fund	15	859	874	853	21
Deposits for Government Loans (temporary)	...	18	18	18	...
Deposits for work done for public bodies or individuals	94	7	101	7	94
Other Deposits.					
Public Works Deposits (Buildings and Roads)	(*a*) 4,809	15,409	20,218	12,300	7,918
Public Works Deposits (Railway Capital)	9,363	30,561	39,924	16,835	23,089
Public Works Deposits (Railway Revenue)	731	2,514	3,245	2,443	802
State Railway Fine Fund (Railway Revenue)	86	196	282	41	241
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	(*a*) —*167*	3,950	3,783	3,692	91
TOTAL . Rx.	49,767	216,559	266,326	192,503	73,823
Carried forward . Rx.	611,478	6,808,562	7,420,040	6,659,482	760,558

(*a*) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 84.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1898—*continued.*

	Balance, 1st April 1897.	Receipts in 1897-98.	TOTAL.	Payments in 1897-98.	Balance, 31st March 1898.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	611,478	6,808,562	7,420,040	6,659,482	760,558
BENGAL.					
Civil Deposits.					
Revenue Deposits	(a)256,791	447,449	704,240	481,047	223,193
Civil Courts' Deposits	(a)449,256	1,032,488	1,481,744	1,062,470	419,274
Criminal Courts' Deposits	(a)21,185	31,315	52,500	28,931	23,569
Personal Deposits	182,046	1,220,800	1,402,846	1,253,615	149,231
Municipal Funds	(a)39,622	236,290	275,912	245,409	30,503
Forest Deposits	1,830	76	1,906	1,831	75
Presidency Bank Deposits	2,115	4,345	6,460	4,887	1,573
Trust Interest Fund	12,286	117,199	129,485	126,823	2,662
Port Trust Deposit	(a)1,329	7,679	9,008	7,616	1,392
Deposits for work done for public bodies or individuals	6,696	9,032	15,728	6,973	8,755
Deposits for Government Loans (temporary)	...	792	792	792	...
Other Deposits.					
Public Works Deposits (Buildings and Roads)	8,870	22,231	31,101	19,904	11,197
Public Works Deposits (Irrigation)	8,807	10,086	18,893	11,157	7,736
Public Works Deposits (Railway Capital)	4,375	14,243	18,618	10,431	8,187
Public Works Deposits (Railway Revenue)	33,734	342,243	375,977	332,713	43,264
State Railway Fine Fund (Railway Revenue)	878	2,279	3,157	2,755	402
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	(a)103,034	172,715	275,749	176,703	99,046
TOTAL . Rx.	1,132,854	3,671,262	4,804,116	3,774,057	1,030,059
NORTH-WESTERN PROVINCES AND OUDH.					
Civil Deposits.					
Revenue Deposits	(a)63,218	255,726	318,944	236,707	82,237
Civil Courts' Deposits	208,934	592,310	801,244	584,774	216,470
Criminal Courts' Deposits	9,892	43,402	53,294	41,242	12,052
Personal Deposits	135,822	2,672,435	2,808,257	2,644,413	163,844
Municipal Funds	60,660	499,685	560,345	493,317	67,028
Forest Deposits	(a)1,046	6,385	7,431	4,295	3,136
Trust Interest Fund	755	49,983	50,738	50,708	30
Deposits of Loans (temporary)	...	1,234	1,234	1,234	...
Deposits for work done for public bodies or individuals	...	371	371	371	...
Other Deposits.					
Public Works Deposits (Buildings and Roads)	9,542	18,911	28,453	20,599	7,854
Public Works Deposits (Irrigation)	1,988	5,515	7,503	5,364	2,139
Public Works Deposits (Railway Capital)	(a)11,609	49,775	61,384	37,059	24,325
Public Works Deposits (Railway Revenue)	41,896	191,492	233,388	187,323	46,065
State Railway Fine Fund (Railway Revenue)	731	1,673	2,404	2,274	130
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	*—5,179*	1,646	*—3,533*	1,714	*—5,247*
TOTAL . Rx.	540,914	4,390,543	4,931,457	4,311,394	620,063
Carried forward . Rx.	2,285,246	14,870,367	17,155,613	14,744,933	2,410,680

(a) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 84.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1898—*continued.*

	Balance, 1st April 1897.	Receipts in 1897-98.	TOTAL.	Payments in 1897-98.	Balance, 31st March 1898.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	2,285,246	14,870,367	17,155,613	14,744,933	2,410,680
PUNJAB.					
Civil Deposits.					
Revenue Deposits	144,379	469,584	613,963	436,964	176,999
Personal Deposits	88,824	937,520	1,026,344	921,288	105,056
Municipal Funds	92,468	432,264	524,732	425,296	99,436
Forest Deposits	67	9	76	57	19
Trust Interest Fund	(*a*)221	8,105	8,326	8,204	122
Deposits for Government Loans (temporary)	...	980	980	980	...
Deposits for work done for public bodies or individuals	421	8	429	399	30
Other Deposits.					
Public Works Deposits (Buildings and Roads)	1,899	15,263	17,162	10,222	6,940
Public Works Deposits (Irrigation)	19,934	30,383	50,317	28,096	22,221
Public Works Deposits (Railway Capital)	6,875	7,984	14,859	11,878	2,981
Public Works Deposits (Railway Revenue)	32,124	468,243	500,367	446,470	53,897
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	10,515	6,108	16,623	7,836	8,787
TOTAL . Rx.	397,727	2,376,451	2,774,178	2,297,690	476,488
MADRAS.					
Civil Deposits.					
Revenue Deposits	166,258	257,477	423,735	237,511	186,224
Civil Courts' Deposits	171,215	465,136	636,351	466,383	169,968
Criminal Courts' Deposits	(*a*) 14,369	11,407	25,776	16,452	9,324
Personal Deposits	123,154	906,199	1,029,353	843,687	185,666
Municipal Funds	(*a*)99,428	247,983	347,411	291,882	55,529
Trust Interest Fund	(*a*)2,771	93,120	95,891	94,297	1,594
Deposits for Government Loans (temporary)	...	3,566	3,566	3,566	...
Deposits of deceased officers and men of the Native Army	(*a*)59	3	62	17	45
Deposits for work done for public bodies or individuals	1,417	8,683	10,100	8,695	1,405
Other Deposits.					
Military Deposits	18,898	11,391	30,289	20,476	9,813
Trust Interest Account (Military)	...	328	328	328	...
Public Works Deposits (Buildings and Roads)	4,433	81,628	86,061	24,807	61,254
Public Works Deposits (Railway Capital)	17,244	68,555	85,799	77,969	7,830
Public Works Deposits (Railway Revenue)	25,807	144,256	170,063	154,958	15,105
State Railway Fine Fund (Railway Revenue)	2,249	1,359	3,608	2,521	1,087
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	4,053	444,420	448,473	467,613	— *19,140*
TOTAL . Rx.	651,355	2,745,511	3,396,866	2,711,162	685,704
Carried forward . Rx.	3,334,328	19,992,329	23,326,657	19,753,785	3,572,872

(*a*) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 84.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1898—*continued.*

	Balance, 1st April 1897.	Receipts in 1897-98.	TOTAL.	Payments in 1897-98.	Balance, 31st March 1898.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	3,334,328	19,992,329	23,326,657	19,753,785	3,572,872
BOMBAY.					
Civil Deposits.					
Revenue Deposits	51,718	148,509	200,227	155,704	44,523
Civil Courts' Deposits	82,388	228,473	310,861	245,692	65,169
Criminal Courts' Deposits	4,151	12,395	16,546	11,361	5,185
Personal Deposits	191,572	1,378,966	1,570,538	1,391,496	179,042
Municipal Funds	87,758	265,103	352,861	293,050	59,811
Marine Deposits	693	3,411	4,104	3,184	920
Forest Deposits	14,429	13,487	27,916	15,635	12,281
Presidency Bank Deposits	4	453	457	96	361
Trust Interest Fund	3,734	223,190	226,924	226,590	334
Deposits for Government Loans (temporary)	...	2,155	2,155	2,155	...
Deposits of deceased officers and men of the Native Army	123	53	176	63	113
Deposits for work done for public bodies or individuals	938	1,950	2,888	2,673	215
Administrator General's Deposits	1,202	...	1,202	93	1,109
Other Deposits.					
Military Deposits	10,236	31,535	41,771	26,669	15,102
Trust Interest Account (Military)	4	740	744	599	145
Public Works Deposits (Buildings and Roads)	50,307	43,987	94,294	77,907	16,387
Public Works Deposits (Irrigation)	13,946	23,191	37,137	23,513	13,624
Public Works Deposits (Railway Revenue)	29,996	84,387	114,383	87,659	26,724
Public Works Deposits (Railway Capital)	2,180	11,474	13,654	4,480	9,174
State Railway Fine Fund (Railway Revenue)	934	884	1,818	1,749	69
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—2,782	5,966	3,184	7,126	—3,942
TOTAL . Rx.	543,531	2,480,309	3,023,840	2,577,494	446,346
GRAND TOTAL . Rx.	3,877,859	22,472,638	26,350,497	22,331,279	4,019,218

No. 85.—ACCOUNT of IMPERIAL ADVANCES AND LOANS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1898, and the Amount of such LOANS at the commencement and close of the Year.

	Amount, 1st April 1897.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1898.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
LOANS TO NATIVE STATES.								
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Baoni State	2,500	...	2,500	264	2,236	2,500	4 per cent.	195
The Maharaja of Ajaigarh	5,000	...	5,000	5,000	...	5,000	4 „	211
The Sultan of Muscat	3,266	6,000	9,266	2,107	7,159	12,000	4½ „	93
TOTAL	10,766	6,000	16,766	7,371	9,395			499
BENGAL.								
Cooch Behar State, for Railway	43,769	20,000	63,769	...	63,769	100,000	4 per cent.	...
The Maharaja of Cooch Behar	15,000	...	15,000	15,000	...	35,000	4½ „	2,395
Sikkim State	...	500	500	499	1	500	4½ „	12
TOTAL	58,769	20,500	79,269	15,499	63,770			2,407
TOTAL LOANS TO NATIVE STATES . Rx.	69,535	26,500	96,035	22,870	73,165			2,906
LOANS TO PRESIDENCY CORPORATIONS, ETC.								
BENGAL.								
Calcutta Port Fund	176,500	...	176,500	...	176,500	176,500	4½ per cent.	7,942
Ditto Port Trust Consolidated Loan	318,370	...	318,370	18,493	299,877	534,035	4½ „	14,121
Ditto do. for construction of Kidderpore Dock	2,877,057	...	2,877,057	...	2,877,057	2,877,057	4 „	115,082
Consolidated Loan of the Calcutta Municipality	432,976	...	432,976	28,327	404,649	783,120	4¼ „	18,104
TOTAL	3,804,903	...	3,804,903	46,820	3,758,083			155,249
MADRAS.								
Madras Municipality (Water-supply)	143,000	...	143,000	...	143,000	143,000	4 per cent.(a)	5,720
Do. Harbour Trust	497,923	...	497,923	10,000	487,923	619,802	4½ „	22,406
TOTAL	640,923	...	640,923	10,000	630,923			28,126
BOMBAY.								
Bombay Municipality (Water-supply)	254,153	...	254,153	1,253	252,900	373,005	4 per cent.	10,145
Do. Port Trust, for Dock Extension	972,080	7,932	980,012	...	980,012	2,880,000	4, 3½ & 3 „	36,355
Do. do. for Loans bearing interest under Acts I and VI of 1873 and 1879	2,022,076	...	2,022,076	42	2,022,034	2,117,075	4½ „	91,031
Bombay Port Trust, for Loans not bearing interest under Acts I and VI of 1873 and 1879	26,012	...	26,012	43	25,969	84,468	*Nil.*	...
TOTAL	3,274,321	7,932	3,282,253	1,338	3,280,915			137,531
TOTAL LOANS TO PRESIDENCY CORPORATIONS, ETC. . Rx.	7,720,147	7,932	7,728,079	58,158	7,669,921			320,906
LOANS TO MOFUSSIL MUNICIPALITIES.								
INDIA, GENERAL.								
Ajmere Municipality	27,899	2,000	29,899	931	28,968	36,300	5 & 4 per cent.	1,383
Mercara do. (Water works)	300	...	300	100	200	500	4½ „	17
Quetta do.	7,882	...	7,882	913	6,969	10,528	4½ „	354
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES Rx.	36,081	2,000	38,081	1,944	36,137			1,754

LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
INDIA, GENERAL.								
Dewan of the Khwaja Saheb's Durgah	1,916	...	1,916	417	1,499	4,965	5 per cent.	83
Mir Hazar Khan, Ressaldar of Marri Levies	10	...	10	10	...	300	5 „	48
Mir Khair Baksh Khan	90	...	90	30	60	150	5 „	...
Talukdars of Ajmere	166	...	166	15	151	82,500	5 „	624
Arbab Badal Khan Ahmed Khanzai	...	667	667	...	667	830	5 „	...
TOTAL	2,182	667	2,849	472	2,377			755
BENGAL.								
Shahzada Mahomed Furukhshah	72,500	...	72,500	...	72,500	72,500	4 per cent.	2,766
TOTAL LOANS TO LANDHOLDERS AND OTHER NOTABILITIES Rx.	74,682	667	75,349	472	74,877			3,521
LOANS TO DISTRICT, ETC., COMMITTEES.								
INDIA, GENERAL.								
Cantonment Committee, Mhow	18,409	...	18,409	1,004	17,405	30,000	4½ per cent.	812
Ditto Secunderabad (Water works)	80,000	3,050	83,050	...	83,050	83,050	4½ „	3,600
TOTAL	98,409	3,050	101,459	1,004	100,455			4,412
MADRAS.								
Cantonment Committee, Wellington	120	...	120	...	120	200	4½ per cent.	3
TOTAL LOANS TO DISTRICT, ETC.	98,529	3,050	101,579	1,004	100,575			4,415
REGIMENTAL AND OTHER LOANS, MILITARY.								
Bengal Command.								
Officers Commanding Northern Bengal Mounted Rifles	500	...	500	100	400	600	4 per cent.	20
Ditto Eastern Bengal State Railway Volunteer Rifles	400	...	400	400	...	600	4 „	27
Ditto Mussoorie Volunteer Rifles	220	...	220	90	130	550	4 „	9
Ditto 5th Administrative Battalion, North-Western Provinces Volunteers	2,900	...	2,900	250	2,650	3,400	4½ „	130
Ditto Assam Valley Light Horse	...	500	500	100	400	500	4 „	5
Ditto Presidency Volunteers	1,085	...	1,085	310	775	3,100	4 „	69
Ditto Naini Tal Volunteer Rifles	800	...	800	200	600	1,000	4 „	32
Ditto Bengal Cavalry Regiments	34,168	440	34,608	2,102	32,506	38,840	4 „	1,116
Treasurer, Army Temperance Association	760	...	760	280	480	1,400	...	...
Secretary, Cantonment Committee, Bareilly	180	...	180	60	120	300	...	...
Total	41,013	940	41,953	3,892	38,061			1,408
Carried over	41,013	940	41,953	3,892	38,061			1,408

(*a*) Two per cent. additional appropriated to form a Sinking Fund.

No. 85.—ACCOUNT of Imperial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1898, and the Amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1897.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1898.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
REGIMENTAL AND OTHER LOANS, MILITARY —*contd.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Brought forward .	41,013	940	41,953	3,892	38,061			1,408
Punjab Command.								
Second Punjab Volunteer Rifle Corps	1,300	...	1,300	150	1,150	2,200	...	...
Cantonment Dairy Farm, Peshawar	400	330	730	...	730	730	...	...
Ditto do. Campbellpore . . .	160	...	160	...	160	200	...	...
Officer Commanding 2-5th Gurkhas	80	...	80	80	...	300	...	...
Bengal Cavalry Service	(a)27,568	1,695	29,263	2,372	26,891	34,925	4 per cent.	998
Total .	29,508	2,025	31,533	2,602	28,931		...	998
TOTAL .	70,521	2,965	73,486	6,494	66,992			2,406
Madras Command.								
Volunteer Artillery and Rifle Corps, Moulmein . .	200	...	200	100	100	300	...	...
Commandant, Moulmein Volunteer Rifle Corps . .	50	...	50	50	...	100	4 per cent.	2
Officer Commanding Nilgiri Volunteer Rifles . .	...	600	600	...	600	600	4 „	...
Commandant, Madras Volunteer Guards . . .	...	1,340	1,340	...	1,340	1,340	4 „	...
Total .	250	1,940	2,190	150	2,040			2
Bombay Command.								
Officer Commanding, Bombay Volunteer Artillery . .	40	...	40	40	...	200	...	...
Commandant, Sind Volunteer Rifle Corps . . .	2,850	...	2,850	250	2,600	2,850	4 per cent.	...
Officer Commanding, 2nd Bombay Lancers . . .	...	3,000	3,000	1,900	1,100	3,000	4 „	5
Ditto Deoli Irregular Force . . .	...	250	250	50	200	500	4 „	...
General Officer Commanding, Quetta District . .	...	280	280	...	280	400	...	...
TOTAL .	2,890	3,530	6,420	2,240	4,180			5
TOTAL REGIMENTAL AND OTHER LOANS, MILITARY . Rx.	73,661	8,435	82,096	8,884	73,212			2,413
ADVANCES TO CULTIVATORS.								
INDIA, GENERAL.								
Advances for Improvement of Land	24,495	6,129	30,624	5,997	24,627	54,000	6¼ per cent.	
Ditto for relief of Agriculturists and other purposes .	1,216	200	1,416	338	1,078	1,700	6¼ „	
TOTAL .	25,711	6,329	32,040	6,335	25,705			806
PUNJAB.								
Advances for Improvement of Land	1,135	233	1,368	442	926			37
TOTAL ADVANCES TO CULTIVATORS . Rx.	26,846	6,562	33,408	6,777	26,631			843

GRAND TOTAL . „	8,099,481	55,146	8,154,627	100,109	8,054,518			336,758
Distribution of the above—								
India, General	243,670	21,011	264,681	23,620	241,061			10,632
Bengal	3,936,172	20,500	3,956,672	62,319	3,894,353			160,422
Punjab	1,135	233	1,368	442	926			37
Madras	641,293	1,940	643,233	10,150	633,083			28,131
Bombay	3,277,211	11,462	3,288,673	3,578	3,285,095			137,536

(*a*) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 85A.—ACCOUNT of Provincial Advances and Loans showing the Amounts Advanced and Repaid during the Year ended 31st March 1898, and the Amount of such Loans at the commencement and close of the Year.

	Amount, 1st April 1897.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1898.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
LOANS TO MOFUSSIL MUNICIPALITIES.								
CENTRAL PROVINCES.								
Burhanpur Municipality	6,916	...	6,916	...	6,916	10,500	4½ per cent.	311
Jubbulpore „	18,630	...	18,630	726	17,904	20,000	4 „	745
Khandwa „	32,928	3,072	36,000	...	36,000	36,000	4 „	1,363
Nagpore „	31,444	...	31,444	1,658	29,786	40,000	4½ „	1,397
Raipur „	8,826	...	8,826	371	8,455	10,000	4½ „	393
Wardha „	...	6,132	6,132	...	6,132	9,000	4 „	...
TOTAL .	98,744	9,204	107,948	2,755	105,193			4,209
BURMA.								
Akyab Municipality	1,683	...	1,683	170	1,513	2,000	5 per cent.	82
Kyaukse „	(*b*) 1,221	...	1,221	198	1,023	2,000	5 „	59
Maubin „	440	...	440	102	338	800	5 „	21
Mergui „	225	...	225	27	198	300	5 „	11
Mônywa „	(*b*) 522	...	522	166	356	1,500	4½ „	22
Myingyan „	(*b*) 506	...	506	506	...	2,300	5 „	19
Pagan „	(*b*) 259	...	259	100	159	400	5 „	12
Pakôkku „	(*b*) 1,125	...	1,125	588	537	1,200	5 „	48
Paungde „	1,093	...	1,093	200	893	1,800	5 „	52
Prome „	6,368	...	6,368	505	5,863	20,000	5 „	312
Pyinmana „	(*b*) 570	...	570	570	...	3,500	4½ „	19
Rangoon „	1,356	...	1,356	1,356	...	30,000	4½ „	30
Shwegyan „	925	...	925	83	842	1,000	5 „	46
Taungdwingyi „	(*b*) 561	...	561	101	460	1,000	5 „	27
Yamethin „	(*b*) 326	...	326	215	111	1,000	5 „	14
Yandoon „	6,409	...	6,409	401	6,008	7,500	5 „	315
TOTAL .	23,589	...	23,589	5,288	18,301			1,089
ASSAM.								
Shillong Municipality	1,054	...	1,054	87	967	2,150	5 & 4½ per cent.	24
Carried over .	123,387	9,204	132,591	8,130	124,461			5,322

(*b*) Last year the closing balances of these loans were shown under "Imperial Advances and Loans."

No. 85A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1898, and the Amount of such LOANS at the commencement and close of the Year—*continued.*

	Amount, 1st April 1897.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1898.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Brought forward .	123,387	9,204	132,591	8,130	124,461			5,322
BENGAL.								
Arrah Municipality	9,543	...	9,543	195	9,348	10,000	4 per cent.	385
Bhagalpur „	29,737	...	29,737	542	29,195	30,000	4 „	1,184
Chittagong „	4,323	...	4,323	287	4,036	5,000	4½ „	191
Dacca „	11,262	...	11,262	259	11,003	12,500	4½ „	505
Darbhanga „	4,000	...	4,000	325	3,675	4,000	4½ „	176
Darjeeling „	10,875	14,200	25,075	538	24,537	34,500	4½ „	522
Debhatta „	184	...	184	17	167	200	4½ „	8
Dinagepur „	660	...	660	140	520	1,000	4½ „	28
Faridpur „	260	...	260	52	208	500	4½ „	14
Howrah „	150,017	6,200	156,217	3,334	152,883	159,200	4½ & 4 „	5,973
Jalpaiguri „	1,683	...	1,683	62	1,621	1,800	4½ „	75
Jamalpur „	...	300	300	...	300	300	4½ „	...
Kotechandpur „	150	150	300	180	120	300	4½ „	10
Kurseong „	125	...	125	40	85	200	4½ „	5
Manicktolla „	1,748	...	1,748	237	1,511	2,500	4½ „	76
Meherpur „	150	...	150	12	138	150	4½ „	7
Mozufferpore „	5,801	...	5,801	107	5,694	6,000	4½ „	260
Nadia „	...	200	200	...	200	200	4½ „	...
Narayangunj „	...	2,500	2,500	100	2,400	2,500	4½ „	56
Nasirabad „	500	...	500	91	409	500	4½ „	21
Patna „	30,463	...	30,463	578	29,885	31,800	4½ „	1,364
Pooree „	1,490	...	1,490	186	1,304	2,000	4½ „	71
Purnia „	...	250	250	...	250	250	4½ „	...
Rajshahye „	698	...	698	158	540	1,500	4½ „	30
Ranaghat „	250	250	500	20	480	500	4½ „	23
Serajgunj „	500	250	750	41	709	750	4½ „	29
Serampore „	2,525	...	2,525	117	2,408	3,000	4½ „	114
TOTAL .	266,944	24,300	291,244	7,618	283,626			11,127

North-Western Provinces and Oudh.								
Agra Municipality	128,133	...	128,133	3,434	124,699	136,482	4½ &4 per cent.	6,280
Allahabad „	150,475	6,300	156,775	3,558	153,217	171,921	4 „	6,097
Bara Banki „	189	...	189	73	116	600	4½ „	7
Bareilly „	530	...	530	261	269	1,350	4½ „	21
Benares „	221,110	7,900	229,010	1,657	227,353	373,523	4 „	8,930
Cawnpore „	87,641	...	87,641	1,913	85,728	145,000	4 „	3,485
Dehra Dun „	8,939	...	8,939	167	8,772	9,100	4 „	356
Hardwar-Union „	421	...	421	163	258	500	4½ „	17
Kasganj „	1,160	...	1,160	21	1,139	1,200	4½ „	52
Kashipur „	610	...	610	...	610	650	4½ „	40
Khairabad „	200	...	200	25	175	250	4½ „	9
Lucknow „	127,161	...	127,161	2,551	124,610	132,000	4 „	5,044
Meerut „	74,342	...	74,342	1,350	72,992	75,000	4 „	2,966
Mussoorie „	8,202	...	8,202	80	8,122	8,600	4½ & 4 „	432
Naini Tal „	27,004	13,500	40,504	55	40,449	54,200	4 „	922
Sultanpur „	...	100	100	...	100	100	4½ „	...
Total	836,117	27,800	863,917	15,308	848,609			34,658
Punjab.								
Dalhousie Municipality	4,021	...	4,021	197	3,824	5,034	5 per cent.	200
Delhi „	73,252	4,322	77,574	2,245	75,329	90,000	4 „	2,955
Dera Ghazi Khan „	24,550	8,486	33,036	638	32,398	43,600	4 „	1,511
Haripur „	2,704	174	2,878	...	2,878	3,100	4 „	198
Kohat „	1,260	...	1,260	110	1,150	1,700	5 „	62
Lahore „	146,273	...	146,273	3,301	142,972	177,500	4½ „	6,199
Ludhiana „	4,169	...	4,169	300	3,869	6,000	5 „	207
Murree „	10,000	...	10,000	179	9,821	10,000	4 „	399
Simla „	83,757	...	83,757	2,169	81,588	92,644	4 „	3,332
Umballa „	1,800	...	1,800	64	1,736	1,800	4 „	98
Total	351,786	12,982	364,768	9,203	355,565			15,161
Carried over	1,578,234	74,286	1,652,520	40,259	1,612,261			66,268

No. 85A.—Account of Provincial Advances and Loans showing the Amounts Advanced and Repaid during the Year ended 31st March 1898, and the Amount of such Loans at the commencement and close of the Year—*continued.*

LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*	Amount, 1st April 1897.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1898.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Brought forward	1,578,234	74,286	1,652,520	40,259	1,612,261			66,268
MADRAS.								
Adoni Municipality	6,201	...	6,201	130	6,071	6,600	4½ per cent.	263
Anakápalle „	300	...	300	27	273	300	4¼ „	10
Calicut „	1,700	958	2,658	200	2,458	3,958	4½ & 4 „	77
Cocanada „	9,287	2,523	11,810	362	11,448	11,810	4¼ „	342
Cochin „	469	...	469	85	384	1,400	4½ „	22
Conjeeveram „	12,850	...	12,850	243	12,607	12,850	4¼ „	523
Coonoor „	933	...	933	50	883	1,200	4½ & 4¼ „	40
Cuddapah „	902	...	902	19	883	969	4¼ „	38
Dindigul „	3,243	...	3,243	59	3,184	3,300	4¼ „	138
Kombhakonam „	5,283	...	5,283	226	5,057	6,000	4½ „	235
Kurnool „	6,234	607	6,841	172	6,669	7,092	4¼ & 4 „	264
Madura „	18,625	...	18,625	374	18,251	19,550	4¼ „	791
Mayavaram „	485	...	485	32	453	850	4¼ „	21
Ootacamund „	5,936	...	5,936	345	5,591	7,050	4¼ „	244
Tanjore „	17,687	...	17,687	632	17,055	19,000	4¼ „	752
Tellicherry „	350	...	350	50	300	500	4¼ „	15
Tirupati „	4,500	1,400	5,900	...	5,900	5,900	4¼ „	238
Trichinopoly „	12,427	...	12,427	440	11,987	13,200	4¼ „	528
Vaniyambadi „	1,380	...	1,380	1,380	...	1,380	4¼ „	...
Vizagapatam „	15,000	6,050	21,050	...	21 050	21,050	4¼ „	784
TOTAL	123,792	11,538	135,330	4,826	130,504			5,325
BOMBAY.								
Ahmedabad Municipality	31,038	...	31,038	718	30,320	45,000	4½ per cent.	1,387
Amednagar „	7,000	7,420	14,420	...	14,420	14,420	4½ & 4 „	97
Bandra „	6,943	...	6,943	116	6,827	7,000	4½ „	311
Bhiwndi „	313	...	313	47	266	400	4½ „	13
Bijapur „	...	500	500	...	500	500	4 „	...
Bulsár „	100	3,400	3,500	15	3,485	3,500	4 „	45
Dharwar „	344	...	344	130	214	3,600	4½ „	8
Dhulia „	23,946	...	23,946	457	23,489	25,000	4½ „	1,070
Godhra „	(*a*)733	...	733	43	690	1,000	5 „	36
Gokak „	...	500	500	...	500	500	4 „	4
Hubli „	22,719	2,000	24,719	463	24,256	29,200	4½ & 4 „	1,022
Islampur „	1,785	...	1,785	1,785	...	2,100	4½ „	53
Karáchi „	5,000	15,000	20,000	412	19,588	20,000	4 „	307
Mhaswad „	150	...	150	5	145	150	4½ „	6
Nasik „	...	3,000	3,000	...	3,000	7,000	4 „	...
Panvel „	5,484	...	5,484	117	5,367	5,900	4½ „	244
Poona „	...	2,500	2,500	...	2,500	2,500	4 „	27
Sangamner „	(*a*)98	...	98	42	56	600	4½ „	4
Satara „	...	1,500	1,500	...	1,500	1,500	4 „	...

Sholapur ,,	...	1,000	1,000	...	1,000	1,000	4 per cent.	...
Sukkur ,,	...	10,000	10,000	...	10,000	10,000	4 ,,	192
Thana ,,	...	500	500	...	500	1,000	4 ,,	7
Yeola ,,	...	1,000	1,000	...	1,000	1,000	*Nil* (*b*)	...
TOTAL .	105,653	48,320	153,973	4,350	149,623			4,833
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES . Rx.	1,807,679	134,144	1,941,823	49,435	1,892,388			76,426
LOANS TO PORT FUNDS.								
BENGAL.								
Chittagong Port Fund	18,158	...	18,158	105	18,053	23,300	4½ per cent.	147
BOMBAY.								
Karachi Port Trust	199,926	...	199,926	4,869	195,057	226,150	4½ per cent.	8,942
TOTAL LOANS TO PORT FUNDS . Rx.	218,084	...	218,084	4,974	213,110			9,089
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
BENGAL.								
Darbhanga District Board	15,769	...	15,769	1,463	14,306	18,000	4½ per cent.	1,039
Dinagepur ,, ...	17,640	...	17,640	1,068	16,572	20,000	4½ ,,	794
Julpaiguri ,, ...	817	...	817	191	626	1,000	4½ ,,	35
Manbhum Road Committee	384	...	384	188	196	900	4½ ,,	15
Monghyr District Board	5,000	...	5,000	...	5,000	10,000	4½ ,,	225
Mozufferpore ,, ...	7,746	...	7,746	265	7,481	8,000	4½ ,,	345
Murshidabad ,, ...	1,150	...	1,150	366	784	1,500	4½ ,,	48
Nadia ,, ...	1,838	...	1,838	170	1,668	2,000	4½ ,,	81
TOTAL .	50,344	...	50,344	3,711	46,633			2,582
PUNJAB.								
Gujranwala District Board	2,244	...	2,244	719	1,525	3,600	4 per cent.	89
Jhang ,, ...	2,869	...	2,869	919	1,950	4,600	4 ,,	115
Karnal ,, ...	5,867	133	6,000	...	6,000	6,000	4 ,,	404
Peshawar ,, ...	2,312	...	2,312	734	1,578	2,500	4½ ,,	92
TOTAL .	13,292	133	13,425	2,372	11,053			700
MADRAS.								
Ganjam Local Fund Board	500	...	500	250	250	500	4¼ per cent.	16
Saidapet ,, ...	2,189	...	2,189	1,443	746	19,979	4½ ,,	82
Tellicherry ,, ...	631	...	631	300	331	6,000	4½ ,,	22
TOTAL .	3,320	...	3,320	1,993	1,327			120
BOMBAY.								
Ahmedabad District Local Board	1,417	...	1,417	924	493	3,400	4½ per cent.	107
Bijapur ,, ...	1,268	...	1,268	329	939	5,000	4½ ,,	53
Dharwar ,, ...	16,000	...	16,000	129	15,871	16,000	4½ ,,	668
Ratnagiri ,, ...	1,552	...	1,552	270	1,282	20,050	4½ ,,	35
TOTAL .	20,237	...	20,237	1,652	18,585			863
TOTAL LOANS TO DISTRICT & OTHER LOCAL FUND COMMITTEES . . . . . Rx.	87,193	133	87,326	9,728	77,598			4,265

(*a*) Differs from last year's closing balance by Rx. 1 for corrections since made.
(*b*) Rate of interest to be 4 per cent. after the first 3 years.

No. 85A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1898, and the Amount of such Loans at the commencement and close of the Year—*continued.*

LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.	Amount, 1st April 1897.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1898.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
BENGAL.								
Loretto Convent, Darjeeling	600	...	600	100	500	1,000	4½ per cent.	27
Prince Jehan Kadir Mirza	6,572	...	6,572	...	6,572	8,000	4½ „	...
Raja of Nayagur	1,125	...	1,125	1,125	...	4,000	4½ „	41
Saint Joseph's High School, Calcutta	2,000	...	2,000	400	1,600	2,000	4½ „	90
TOTAL	10,297	...	10,297	1,625	8,672			158
NORTH-WESTERN PROVINCES AND OUDH.								
Sheobalak (Mirzapur)	96	...	96	15	81	300	5 per cent.	5
Thakur Gurdial Sing (Mainpuri)	994	...	994	414	580	4,800	6 „	76
TOTAL	1,090	...	1,090	429	661			81
PUNJAB.								
Archdeacon of Lahore (Simla Parsonage)	414	...	414	158	256	1,800	4 per cent.	16
Diocesan Board of Education	819	...	819	113	706	1,700	4½ „	37
Imam Bux, Sub-Surveyor	30	...	30	30	...	300	*Nil.*	...
Mirza Suriya Jah	2,763	...	2,763	380	2,383	4,500	5 per cent.	130
Nawab Atta Mohamed Khan	1,034	...	1,034	441	593	5,000	5 „	58
Nawab Sir Imam Bakhsh Khan	...	174	174	...	174	174	*Nil.*	...
Raja Feroze Khan of Khairpur	674	...	674	472	202	4,000	6 per cent.	28
Rai Hera Chand	820	...	820	28	792	1,500	5 „	37
Raja Niyamatulla Khan	1,966	...	1,966	112	1,854	2,900	4½ „	88
Seraj-ud-din Haidar	3,231	...	3,231	332	2,899	4,200	4 „	121
TOTAL	11,751	174	11,925	2,066	9,859			515
MADRAS.								
Shulagiri Estate	714	...	714	314	400	3,500	5 per cent.	36

BOMBAY.								
Administrator, Jath State	7,500	15,000	22,500	...	22,500	22,500	5 per cent.	985
Chandna Kasbatis	16	...	16	10	6	406	*Nil.*	...
Chief of Kurundvad (Senior) State	3,500	...	3,500	595	2,905	3,500	5 per cent.	80
Mir Amir Ali Khan	...	90	90	...	90	90	*Nil.*	...
Mulchand Talaram	350	...	350	...	350	350	5 per cent.	...
Sayad Shaha Abdulla Huseen, Walad Sayad Mahomed Amin, Din Alli Sahib, Shahzade Nashin (Pirzade and Jaghirdar of the Dargah of Shahapur)	1,775	...	1,775	312	1,463	4,200	5 ,,	89
TOTAL	13,141	15,090	28,231	917	27,314			1,154
TOTAL LOANS TO LANDHOLDERS & OTHER NOTABILITIES Rx.	36,993	15,264	52,257	5,351	46,906			1,944
ADVANCES UNDER SPECIAL LAWS.								
BENGAL.								
Drainage Advances	131,410	47,106	178,516	15,556	162,960	...	5 per cent.	6,400
Embankment Advances	24,254	7,670	31,924	3,616	28,308	...	5 ,,	76
TOTAL	155,664	54,776	210,440	19,172	191,268			6,476
NORTH-WESTERN PROVINCES AND OUDH.								
Jhansi Encumbered Estates Acts	(*a*) 1,398	...	1,398	389	1,009	...	...	89
Village Sanitation Act, II of 1892	230	4	234	34	200	360	*Nil*	...
Oudh Talukdars' Relief Act.								
Captain Gulab Singh (Rai Bareili)	1,200	...	1,200	200	1,000	22,500	5 per cent.	53
Dewan Kishen Kumar (Barabanki)	2,272	...	2,272	180	2,092	7,652	*Nil.*	...
TOTAL	5,100	4	5,104	803	4,301			142
BOMBAY.								
Kaira Thakoors	10,644	...	10,644	204	10,440	27,000	5 per cent.	538
Manager, Encumbered Estates, Karachi	(*a*) 53	...	53	28	25	170,000	5 ,,	3
Ditto ditto, Hyderabad	100	...	100	100	...			5
Manager, Sind Encumbered Estates, Karachi	...	1,406	1,406	35	1,371	7,000	8 ,,	...
Ditto ditto ditto, Hyderabad	...	1,295	1,295	...	1,295			
Ditto ditto ditto Shikarpur	...	1,796	1,796	77	1,719			
Talukdaree Settlement Officer, Ahmedabad	15,145	...	15,145	627	14,518	47,000	5 ,,	611
Ditto ditto Broach	(*a*)159	...	159	159	...	47,000	5 ,,	5
TOTAL	26,101	4,497	30,598	1,230	29,368			1,162
TOTAL ADVANCES UNDER SPECIAL LAWS Rx.	186,865	59,277	246,142	21,205	224,937			7,780

(*a*) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 85A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1898, and the Amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1897.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1898.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
ADVANCES TO CULTIVATORS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
CENTRAL PROVINCES.							
Advances for improvement of land	(*a*) 27,674	2,561	30,235	4,314	25,921	4 to 6 per cent.	631
Ditto for relief of Agriculturists and other purposes	156,201	150,111	306,312	70,510	235,802		3,008
TOTAL	183,875	152,672	336,547	74,824	261,723		3,639
BURMA.							
Advances for improvement of land	250	20	270	...	270	6¼ per cent.	...
Ditto for relief of Agriculturists and other purposes	(*b*)39,338	37,853	77,191	32,741	44,450	6¼ „	2,941
TOTAL	39,588	37,873	77,461	32,741	44,720		2,941
ASSAM.							
Advances for relief of Agriculturists and other purposes	20	369	389	106	283	6¼ per cent.	3
BENGAL.							
Advances for improvement of land	43,182	27,872	71,054	18,459	52,595	6¼ per cent.	1,871
Ditto for relief of Agriculturists and other purposes	31,013	188,741	219,754	101,173	118,581	6¼ „	2,575
TOTAL	74,195	216,613	290,808	119,632	171,176		4,446
NORTH-WESTERN PROVINCES AND OUDH.							
Advances for improvement of land	188,171	38,885	227,056	71,556	155,500	(*c*)	2,596
Ditto for relief of Agriculturists and other purposes	220,982	133,546	354,528	136,246	218,282	6¼ per cent.	8,507
TOTAL	409,153	172,431	581,584	207,802	373,782		11,103
PUNJAB.							
Advances for improvement of land	136,794	20,376	157,170	23,599	133,571	6¼ per cent.	7,816
Ditto for relief of Agriculturists and other purposes	(*a*) 50,436	156,484	206,920	118,859	88,061	6¼ „	1,471
TOTAL	187,230	176,860	364,090	142,458	221,532		9,287

MADRAS.							
Advances for improvement of land	319,485	76,567	396,052	25,142	370,910	$6\frac{1}{4}$, 5, $4\frac{1}{2}$, 4 & $3\frac{1}{2}$ per cent.	11,282
Ditto for relief of Agriculturists and other purposes	(a)5,915	101,881	107,796	2,630	105,166	$6\frac{1}{4}$ per cent.	249
TOTAL	325,400	178,448	503,848	27,772	476,076		11,531
BOMBAY.							
Advances for improvement of land	(a)522,369	92,506	614,875	68,186	546,689	$6\frac{1}{4}$, 6, 5, $4\frac{1}{2}$, & $3\frac{1}{8}$ per cent.	12,067
Ditto for relief of Agriculturists and other purposes	56,551	175,003	231,554	93,830	137,724		2,049
TOTAL	578,920	267,509	846,429	162,016	684,413		14,116
TOTAL ADVANCES TO CULTIVATORS . Rx.	1,798,381	1,202,775	3,001,156	767,351	2,233,805		57,066
GRAND TOTAL . Rx.	4,135,195	1,411,593	5,546,788	858,044	4,688,744		156,570
Distribution of the above—							
Central Provinces	(a)282,619	161,876	444,495	77,579	366,916		7,848
Burma	(a)63,177	37,873	101,050	38,029	63,021		4,030
Assam	1,074	369	1,443	193	1,250		27
Bengal	575,602	295,689	871,291	151,863	719,428		24,936
North-Western Provinces and Oudh	(a)1,251,460	200,235	1,451,695	224,342	1,227,353		45,984
Punjab	(a)564,059	190,149	754,208	156,099	598,109		25,663
Madras	(a)453,226	189,986	643,212	34,905	608,307		17,012
Bombay	(a)943,978	335,416	1,279,394	175,034	1,104,360		31,070

(a) Differs from last year's closing balance by Rx. 1 for corrections since made.
(b) Out of the balance Rx. 29,840 was shown under "Imperial Advance and Loans" last year.
(c) No interest is charged on advances to tenants on the Government Estates of Terai and Bhabar.

No. 86.—STATEMENT showing, with regard to the INDIAN RAILWAY COMPANIES,* the PAYMENTS on CAPITAL ACCOUNT to the 31st

TRANSACTIONS.	STATE.						
	Assam-Bengal.	Bengal Central.†	South Behar.	Mymen-singh-Jamalpore.	Brahma-putra-Sultanpur.	Bengal-Nagpur.	Burma.
DURING THE YEAR 1897-98.	£	£	Rx.	Rx.	Rx.	£	£
ON ACCOUNT OF SHARE AND OTHER CAPITAL:							
Share Capital:							
India, at Contract Rates	...	...	280,000	47,800	52,854	...	...
England	...	...	...	...	...	...	...
Debentures:							
India, at Contract Rates	...	...	...	...	...	...	...
England	297,750	...	...	...	...	595,500	...
Debenture Stock:							
England	...	...	...	...	...	...	...
Capital not bearing Interest:							
India, at Contract Rates	...	...	...	...	...	...	...
England	...	...	...	...	...	...	...
A. TOTAL RECEIPTS	297,750	...	280,000	47,800	52,854	595,500	...
B. Payments for discharge of Debentures, etc.	...	...	...	...	...	...	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	297,750	...	280,000	47,800	52,854	595,500	...
ON ACCOUNT OF CAPITAL EXPENDITURE:							
Payments:							
India, at Contract Rates	235,683	25,775	245,225	56,262	87,726	674,290	309,820
England	62,380	21,608	...	...	...	445,451	102,556
C. TOTAL	298,063	47,383	245,225	56,262	87,726	1,119,741	412,376
Repayments:							
India, at Contract Rates	...	...	...	...	...	...	...
England	313	122	...	...	...	171	611
D. TOTAL	313	122	...	...	...	171	611
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	297,750	47,261	245,225	56,262	87,726	1,119,570	411,765
A. + D. TOTAL RECEIPTS	298,063	122	280,000	47,800	52,854	595,671	611
B. + C. TOTAL PAYMENTS	298,063	47,383	245,225	56,262	87,726	1,119,741	412,376
ADVANCES MADE TO COMPANIES FROM MONEY RAISED UNDER ACT 51 VICT., CHAPTER 5	...	...	...	...	...	...	...
TO 31ST MARCH 1898.							
ON ACCOUNT OF SHARE AND OTHER CAPITAL:							
Share Capital:							
India, at Contract Rates	...	...	430,000	63,800	102,854	...	...
England	1,500,000	500,000	...	...	...	3,000,000	1,836,462
Debentures:							
Nominal amount	*800,000*	...	...	...	...	*2,600,000*	...
Cash received ‖	797,750	...	...	...	...	2,595,500	...
Debenture Stock:							
Stock represented	...	...	...	...	...	...	...
Cash received	...	...	...	...	...	...	...
Capital not bearing Interest:							
India, at Contract Rates	...	...	...	...	...	...	...
England	15,385	...	...	...	...	17,628	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	2,313,135	500,000	430,000	63,800	102,854	5,613,128	1,836,462
ADVANCES MADE TO COMPANIES FROM MONEY RAISED UNDER ACT 51 VICT., CHAPTER 5	...	500,000	...	...	...	2,760,000	...
	2,313,135	1,000,000	430,000	63,800	102,854	8,373,128	1,836,462
ON ACCOUNT OF CAPITAL EXPENDITURE:							
Net Payments:							
India, at Contract Rates	1,385,969	384,173	368,124	62,979	88,734	6,361,976	479,078
England	927,166	563,834	...	...	...	3,387,151	216,508
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	(*a*) 2,313,135	948,007	368,124	62,979	88,734	9,749,127	695,586
BALANCE OF ACCOUNT WITH COMPANY:							
At Credit	...	51,993	61,876	821	14,120	...	1,140,876
At Debit	...	...	...	...	...	1,375,999	...

* Excluding East Indian Railway Company

† Although for convenience classed among the State Railways,

‡ Although for convenience the Rohilkund and Kumaon Railway is classed among the State

§ £147,000 Sterling Debentures were issued by the Company in England and sold for R20,34,195. This sum

‖ Excluding premium, which is included

¶ Mysore Railway Debenture Capital. The cash received in this case was £1,224,000,

(*a*) Besides £319,882 and Rx. 163,739 debited and Rx. 41,817 credited to Capital Account on account of interest on Share Capital paid by the

RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1897-98; the RECEIPTS and March 1898; and the BALANCES at that Date.

Indian Midland.	Rohilkund and Kumaon.‡	Hardwar-Dehra.	Southern Mahratta (including Mysore Railway).	Ahmedabad-Parantij.	Tapti Valley.	TOTAL.	GUARANTEED. Bombay, Baroda, and Central India.	Great Indian Peninsula.	Madras.	TOTAL.	GRAND TOTAL.
£	£	*Rx.*	£	*Rx.*	*Rx.*		£	£	£	£	
...	...	25,500	...	23,000	231,500	660,654	...	...	...	...	660,654
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	99,250	...	...	992,500	...	...	198,000	198,000	1,190,500
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	25,500	99,250	23,000	231,500	1,653,154	...	...	198,000	198,000	1,851,154
12,500	...	...	...	...	...	12,500	3,320	5,010	3,293	11,623	24,123
—12,500	...	25,500	99,250	23,000	231,500	1,640,654	*—3,320*	*—5,010*	194,707	186,377	1,827,031
132,392	4,540	36,526	14,952	27,833	234,365	2,085,389	485,256	369,318	206,886	1,061,460	3,146,849
49,200	17,797	...	52,191	...	...	751,183	261,923	425,541	76,280	763,744	1,514,927
181,592	22,337	36,526	67,143	27,833	234,365	2,836,572	747,179	794,859	283,166	1,825,204	4,661,776
...	...	...	...	...	...	...	512,610	654,087	257,150	1,423,847	1,423,847
514	330	...	201	...	...	2,262	694	700	405	1,799	4,061
514	330	...	201	...	...	2,262	513,304	654,787	257,555	1,425,646	1,427,908
181,078	22,007	36,526	66,942	27,833	234,365	2,834,310	233,875	140,072	25,611	399,558	3,233,868
514	330	25,500	99,451	23,000	231,500	1,655,416	513,304	654,787	455,555	1,623,646	3,279,062
194,092	22,337	36,526	67,143	27,833	234,365	2,849,072	750,499	799,869	286,459	1,836,827	4,685,899
...	...	...	...	...	...	...	...	...	...	...	...
...	...	48,000	8,460	183,000	325,000	1,161,114	21,672	496,897	...	518,569	1,679,683
3,000,000	200,000	...	3,491,540	...	...	13,528,002	7,528,628	19,503,103	10,257,630	37,289,361	50,817,363
3,004,100	§*147,000*	...	*1,043,100*	...	...	*7,594,200*	*1,937,900*	*2,970,900*	*998,000*	*5,906,800*	*13,501,000*
2,991,600	§160,837	...	1,042,350	...	...	7,588,037	1,934,580	2,963,507	992,219	5,890,306	13,478,343
...	...	...	*1,200,000*	...	...	*1,200,000*	...	*2,701,450*	...	*2,701,450*	*3,901,450*
...	...	...	¶1,200,000	...	...	1,200,000	...	2,475,559	...	2,475,559	3,675,559
...	...	...	34	...	...	34	...	74,929	...	74,929	74,963
5,675	...	...	54,923	...	...	93,611	29,568	218,520	12,039	260,127	353,738
5,997,275	360,837	48,000	5,797,307	183,000	325,000	23,570,798	9,514,448	25,732,515	11,261,888	46,508,851	70,079,649
1,345,000	...	...	2,129,900	...	...	6,734,900	...	...	...	...	6,734,900
7,342,275	360,837	48,000	7,927,207	183,000	325,000	30,305,698	9,514,448	25,732,515	11,261,888	46,508,851	76,814,549
4,993,956	208,193	36,526	5,859,367	180,108	313,611	20,722,794	2,313,053	5,723,841	3,983,924	12,020,818	32,743,612
2,690,270	301,795	...	1,925,277	...	...	10,012,001	7,444,723	19,940,115	7,167,981	34,552,819	44,564,820
7,684,226	509,988	36,526	7,784,644	180,108	313,611	30,734,795	9,757,776	25,663,956	11,151,905	46,573,637	77,308,432
...	...	11,474	142,563	2,892	11,389	1,438,004	...	68,559	109,983	178,542	1,616,546
341,951	149,151	...	...	...	...	1,867,101	243,328	...	...	243,328	2,110,429

and South Indian Railway Company, Limited.
t his line is the property of the Bengal Central Railway Company.
Railways; the portion of the line from Bhojupur to Kathgodam is the property of the Company.
was paid into the Calcutta Treasury, and at the Contract Rate is equivalent to a Sterling payment of £160,837.
under "Capital not bearing Interest."
of which the sum of £24,000 is included under "Capital not bearing Interest."
Secretary of State; Interest on advances made in India, less net traffic receipts, and interest on interest; and interest on excess Capital, respectively.

No. 87.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS between the BALANCES unadjusted at the com

	UNADJUSTED 1ST APRIL	
	Debits.	No. of Items.
Her Majesty's Imperial Government.		
Advances in India on account of the Emigration of Coolies and Supplies to Her Majesty's Ships on the East India Station	£ 11,861	1
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	6,706	2
Ditto ditto to retired Hong-Kong Police	507	3
Enlistment of Natives of India for service in the Colonies, etc.	(a)3,052	4
Remittances to India from Hong-Kong Regiment and Police, and Asiatic Artillery	4,933	5
Postal and Money Order Transactions	...	6
Little Basses Light Vessel Dues	...	7
Balances of Shipping Masters' Accounts	...	8
Defence Works at Aden	1,387	9
Royal Commission on Opium	...	10
Royal Commission on Indian Expenditure	80	11
Indian Native Troops sent to Mombassa	12,472	12
Indian Native Troops employed at Suakin	...	13
Miscellaneous	(a)9,152	14
	50,150	15
Her Majesty's Indian Government in London.		
Bills of Exchange payable in England (drawn between 1834 and 1864)	...	16
Family and Miscellaneous Remittances made by means of Rolls, etc.	...	17
Remittances by Administrators General	...	18
East Indian Railway Company Advances in England for purchase of Stores, etc.	...	19
Rajputana-Malwa Railway ditto ditto	...	20
South Indian Railway Company ditto ditto	(a)...	21
Bengal and North-Western Railway Company ditto ditto	...	22
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States	...	23
Bills drawn by the Mission to the Court of Persia	...	24
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, etc.	143	25
Purchase of Drafts on India	...	26
Miscellaneous	...	27
	143	28
TOTAL £	50,293	29

(a) Differs from last year's closing balance for corrections since made.

INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1898, and mencement and close of that Year.

No. of Items.	Balances, 1897. Credits.	1897-98. India. Debits (Payments).	India. Credits (Receipts).	England. Debits (Payments).	England. Credits (Receipts).	Unadjusted Balances, 31st March 1898. Debits.	Unadjusted Balances, 31st March 1898. Credits.
	£	£	£	£	£	£	£
1	...	70,096	14	...	71,018	10,925	...
2	...	25,715	4	...	25,949	6,468	...
3	...	1,131	...	...	1,076	562	...
4	...	4,641	169	...	5,933	1,591	...
5	...	25,855	1,125	...	18,786	10,877	...
6	1,834	408	95,398	86,037	...	...	10,787
7	1,708	21	3,891	2,896	...	...	2,682
8	926	64	1,431	1,583	...	...	710
9	...	...	...	...	...	1,387	...
10	5	...	...	6	...	1	...
11	...	88	11	...	157	...	...
12	...	30,038	789	...	14,003	27,718	...
13	1,599	3,127	418	...	14,946	...	13,836
14	...	54,099	1,021	310	28,638	33,902	...
15	6,072	215,283	104,271	90,832	180,506	93,431	28,015
16	8,234	...	...	...	...	...	8,234
17	(*b*) 11,206	51	28,967	25,785	...	...	14,337
18	(*a*) 1,403	14	2,022	17,040	22,728	...	9,099
19	...	592,497	632,266	634,434	594,665	...	...
20	...	...	31,672	31,672	...	...	...
21	...	...	38,334	38,711	377	...	...
22	...	...	189,664	190,353	689	...	...
23	...	...	194,588	194,588	...	...	...
24	4,000	...	21,000	21,000	...	...	4,000
25	...	...	30,376	30,389	...	156	...
26	...	...	669,389	669,389	...	...	...
27	315	10,997	2,573	1,778	9,964	...	77
28	25,158	603,559	1,840,851	1,855,139	628,423	156	35,747
29	31,230	818,842	1,945,122	1,945,971	808,929	93,587	63,762

(*b*) Exceeds the closing balance in last year's Statement by £60, by which sum that balance was understated.

No. 88.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, and AMOUNT of BILLS Discharged in INDIA, during the Year ended 31st March 1898, and AMOUNT of BILLS Outstanding at the close of the Year, and the SUMS in STERLING received in ENGLAND on account of those Amounts, respectively.

	Bills Outstanding on 1st April 1897.		Bills Drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1898.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
	₹	£	₹	£	₹	£	₹	£
CHARGED UNDER SECRETARY OF STATE'S BILLS:								
In Calcutta	50,65,500	317,953	7,16,30,031	4,589,230	7,54,76,531	4,827,066	12,19,000	80,117
In Madras	11,55,000	72,458	2,55,33,158	1,624,814	2,54,91,158	1,618,687	11,97,000	78,585
In Bombay	12,70,500	79,751	5,09,64,821	3,292,033	4,69,81,321	3,026,992	52,54,000	344,792
TOTAL .	74,91,000	470,162	14,81,28,010	9,506,077	14,79,49,010	9,472,745	76,70,000	503,494
LESS—PURCHASE OF DRAFTS ON INDIA:								
On Calcutta			*16,85,000*	*112,843*				
On Bombay			*83,15,000*	*556,546*				
			1,00,00,000	*669,389*				
NET TOTAL .			13,81,28,010	8,836,688				

	₹
Net amount of Bills drawn	13,81,28,010
Net amount of Bills drawn if issued at 2*s.* the rupee . .	8,83,66,880
Difference on account of Exchange	4,97,61,130
	s. *d.*
The average rate of Exchange on the net amount of Bills drawn during the year was	1 3'3539106

No. 89.—STATEMENT showing the CASH BALANCES at the commencement and at the close of the Year 1897-98.

DISTRIBUTION OF OPENING BALANCE.								Number of Treasuries.	Opening Balance, 1st April 1897.	PROVINCES.	Number of Treasuries.	Closing Balance, 31st March 1898.	DISTRIBUTION OF CLOSING BALANCE.							
Reserve Treasuries.		Presidency Banks.		Branches of Presidency Banks.		District Treasuries.							District Treasuries.		Branches of Presidency Banks.		Presidency Banks.		Reserve Treasuries.	
Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.						Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
	Rx.		*Rx.*		*Rx.*		*Rx.*		Rx.	India.		Rx.		*Rx.*		*Rx.*		*Rx.*		*Rx.*
1	429 810	1	702,659	1	77,986	13	611,783	16	1,822,238	India, General . . .	16	2,160,796	13	592,317	1	65,821	1	573,525	1	929,133
...	...	...	...	1	244,658	18	487,717	19	732,375	Central Provinces . . .	19	792,371	18	642,977	1	149,394	...	...	...	...
...	...	...	...	3	451,858	35	769,040	38	1,220,898	Burma	39	961,668	35	670,935	3	280,733	...	...	1	10,000
...	...	...	...	...	...	12	375,751	12	375,751	Assam	13	464,654	13	464,654	...	...	...	...	...	...
...	...	1	182,611	2	188,966	47	1,738,220	50	2,109,797	Bengal	50	1,934,148	47	1,715,394	2	79,640	1	139,114	...	...
...	...	...	...	5	329,308	48	1,281,137	53	1,610,445	N.-W. Provinces and Oudh .	53	1,659,098	48	1,346,988	5	312,110	...	...	...	...
...	...	...	...	2	107,846	33	841,082	35	948,928	Punjab	35	776,529	33	698,542	2	77,987	...	...	...	...
1	218,782	1	222,981	10	297,254	24	1,589,148	36	2,328,165	Madras	36	4,251,048	24	1,931,958	10	424,295	1	214,359	1	1,680,436
1	286,176	1	571,957	5	526,366	24	1,340,656	31	2,725,155	Bombay	31	2,982,131	24	1,368,121	5	495,619	1	571,533	1	546,858
3	934,768	4	1,680,208	29	2,224,242	254	9,034,534	290	13,873,752	Total India .	292	15,982,443	255	9,431,886	29	1,885,599	4	1,498,531	4	3,166,427
									£	England.		£								
								1	2,832,354	Home Treasury of the Government of India.	1	2,534,244								
								291	16,706,106	GRAND TOTAL .	293	18,516,687								

CALCUTTA;
The 9th January 1899.

A. F. COX,
Comptroller and Auditor General.

Government of India Central Printing Office.—No. 283 C. G.—1-2-99.—350.

APPENDIX A.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR

1897-98.

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No. 90.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREA during the Year 1897-98, including the amount of ADVANCES and REPAYMENTS on DENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	No. of Item.
		Rx.	*Rx.*	*Rx.*	*Rx.*	
Revenue	2	17,249,537	2,120,483	6,368,294	1,341,107	1
Exchange added to Revenue	2	109,055	..	...	...	2
Permanent Debt incurred—	76					
Sterling Debt—						
India 2½ p. c. Stock	„	...	...	...	...	3
Rupee Debt—						
3½ p. c. rupee loan		3,000,120	...	...	...	4
		3,000,120	...	...	...	5
Temporary Debt incurred	76A	...	...	...	...	6
Unfunded Debt—						
Treasury Notes	78	200	...	...	...	7
Deposits of Service Funds	79	123,024	...	...	...	8
Savings Bank Deposits	80	3,698,806	845	16,225	249	9
TOTAL		3,822,030	845	16,225	249	10
Deposits and Advances not bearing Interest—						
Balance of Provincial Allotment	68	...	...	177,510	...	11
Excluded Local Funds	81	96,029	33,712	104,434	2,205	12
Railway Funds	82	46,179	...	...	...	13
Deposits of Sinking Funds	83	...	...	...	...	14
Departmental and Judicial Deposits	84	4,529,710	1,362,713	699,580	216,559	15
Advances	91	1,934,900	162,695	191,324	71,206	16
Suspense Accounts	92	5,732	19,157	6,379	1,908	17
Exchange on Remittance Accounts	93	4,665,176	...	...	...	18
Miscellaneous	94	...	...	...	...	19
TOTAL		11,277,726	1,578,277	1,179,227	291,878	20
Loans and Advances by Imperial Government	85	23,620	...	...	...	21
Loans and Advances by Provincial Governments	85A	...	77,579	38,029	193	22
Capital Receipts from Railway Companies—						
On account of Subscribed Capital	86	...	...	...	...	23
Repayments	86	1,423,847	...	...	...	24
Remittances—						
Inland Money Orders	95	25,714,421	...	...	...	25
Other Departmental Accounts	95	1,009,915	763,130	—*20,951*	256,868	26
Net Receipts by Civil Treasuries from—	95					
Telegraph	„	—*72,330*	—*5,090*	—*9,167*	—*19,034*	27
Guaranteed Railways	„	—*258,264*	...	...	...	28
Net Receipts from Civil Treasuries by—	95					
Post Office	„	357,579	...	...	...	29
Marine	„	221,307	...	...	...	30
Military	„	11,931,197	...	...	...	31
Public Works	„	—*4,595,874*	719,539	688,407	994,845	32
Remittance Account between England and India	98	906,473	121	8,463	4,883	33
TOTAL		35,214,424	1,477,700	666,752	1,237,562	34
Secretary of State's Bills drawn	88	...	...	...	...	35
Total Receipts		72,120,359	5,254,884	8,268,527	2,870,989	36
Opening Balance	89	1,822,238	732,375	1,220,898	375,751	37
GRAND TOTAL		73,942,597	5,987,259	9,489,425	3,246,740	38

SURIES of INDIA on the 31st March 1898; the amount of DEBT INCURRED and DISCHARGED VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESI- March 1898.

No. of Item.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL INDIA.	ENGLAND.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
1	20,288,493	11,183,480	9,015,123	14,142,046	14,430,724	96,139,287	193,662	96,332,949
2	...	...	...	...	...	109,055	...	109,055
3	...	...	...	...	...	...	3,500,000	3,500,000
4	...	...	...	...		3,000,120	...	3,000,120
5	...	...	...	...	...	3,000,120	3,500,000	6,500,120
6	...	...	...	...	...	...	6,000,000	6,000,000
7	...	...	...	...	...	200	...	200
8	...	...	...	3,055	16,230	142,309	...	142,309
9	22,839	12,091	57,714	25,295	33,786	3,867,850	...	3,867,850
10	22,839	12,091	57,714	28,350	50,016	4,010,359	...	4,010,359
11	...	25,722	...	...	...	203,232	...	203,232
12	58,542	130,253	118,571	80,092	228,010	851,848	...	851,848
13	...	...	...	...	...	46,179	...	46,179
14	860	...	...	...	11,640	12,500	...	12,500
15	3,671,262	4,390,543	2,376,451	2,745,511	2,480,309	22,472,638	...	22,472,638
16	265,578	170,268	364,978	258,001	5,238,233	8,657,183	2,097	8,659,280
17	54,401	60,464	18,503	16,823	29,443	212,810	...	212,810
18	...	...	...	...	...	4,665,176	...	4,665,176
19	...	...	...	...	133,308	133,308	150	133,458
20	4,050,643	4,777,250	2,878,503	3,100,427	8,120,943	37,254,874	2,247	37,257,121
21	62,319	...	442	10,150	3,578	100,109	...	100,109
22	151,863	224,342	156,099	34,905	175,034	858,044	...	858,044
23	380,654	25,500	...	...	254,500	660,654	1,190,500	1,851,154
24	...	...	...	...	...	1,423,847	4,061	1,427,908
25	...	...	...	...	...	25,714,421	...	25,714,421
26	*—1,510,745*	366,608	*—480,852*	10,863	29,008	423,844	...	423,844
27	204,436	*—17,679*	*—7,903*	16,785	50,427	140,445	...	140,445
28	...	...	...	675,574	2,141,881	2,559,191	...	2,559,191
29	...	...	...	...	...	357,579	...	357,579
30	...	...	...	...	...	221,307	...	221,307
31	...	...	...	3,211,714	3,419,209	18,562,120	...	18,562,120
32	1,465,503	*—15,929*	*—1,009,578*	1,276,929	1,270,780	794,622	...	794,622
33	262,552	5,111	1,733	65,749	690,037	1,945,122	808,929	2,754,051
34	421,746	338,111	*—1,496,600*	5,257,614	7,601,342	50,718,651	808,929	51,527,580
35	...	...	...	...	...	...	9,506,077	9,506,077
36	25,378,557	16,560,774	10,611,281	22,573,492	30,636,137	194,275,000	21,205,476	215,480,476
37	2,109,797	1,610,445	948,928	2,328,165	2,725,155	13,873,752	2,832,354	16,706,106
38	27,488,354	18,171,219	11,560,209	24,901,657	33,361,292	208,148,752	24,037,830	232,186,582

No. 90.—ACCOUNT of the AGGREGATE of BALANCES OF PUBLIC MONEY in the TREA during the Year 1897-98, including the amount of ADVANCES and REPAYMENTS on DENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	No. of Item.
		Rx.	*Rx.*	*Rx.*	*Rx.*	
Expenditure	3	25,090,119	2,943,241	4,008,339	1,026,635	1
Exchange charged as Expenditure	3	9,121,561	...	...	...	2
Add—Provincial Surpluses transferred to Deposits	3	...	...	177,510	...	3
Deduct—Provincial Deficits charged against "Deposits"	3	*1,407*	*10,885*	...	*39,637*	4
Capital Outlay on Railways and Irrigation Works not charged to Revenue	3	226,297	*—9,729*	*—116,946*	684,263	5
Exchange on Expenditure not charged to Revenue	3	459,271	...	...	...	6
TOTAL		34,895,841	2,922,627	4,068,903	1,671,261	7
Permanent Debt discharged—	76					
Sterling Debt—						
India 4 p. c. Stock	,,	...	...	...	...	8
Rupee Debt—						
4½ p. c.	,,	7,950	...	...	...	9
4 p. c.	,,	219,203	...	...	...	10
3½ p. c.	,,	192,210	...	...	...	11
Stock Notes	,,	...	...	...	...	12
TOTAL		419,363	...	...	...	13
Temporary Debt discharged	76A	...	...	...	...	14
Unfunded Debt—						
Special Loans	77	...	...	...	...	15
Deposits of Service Funds	79	101,633	...	...	...	16
Savings Bank Deposits	80	4,007,978	280	64,074	340	17
TOTAL		4,109,611	280	64,074	340	18
Deposits and Advances not bearing Interest—						
Balances of Provincial Allotments	68	1,407	10,885	...	39,637	19
Excluded Local Funds	81	94,949	32,783	101,116	2,174	20
Railway Funds	82	61,162	...	...	...	21
Departmental and Judicial Deposits	84	4,405,333	1,377,232	684,414	192,503	22
Advances	91	2,054,588	248,127	173,792	73,730	23
Suspense Accounts	92	36,016	4,717	2,491	781	24
Miscellaneous	94	696,721	...	...	...	25
TOTAL		7,350,176	1,673,744	961,813	308,825	26
Loans and Advances by Imperial Government	85	21,011	...	...	...	27
Loans and Advances by Provincial Governments	85A	....	161,876	37,873	369	28
Payments to Railway Companies on Capital Account—						
For Discharge of Debentures	86	...	...	...	...	29
For Expenditure	,,	1,061,460	674,290	309,820	235,683	30
Remittances—						
Inland Money Orders	95	25,714,510	...	...	...	31
Other Local Remittances	0	*—5,092,931*	*—1,137,009*	2,900,096	77,802	32
Other Departmental Accounts	95	*—2,100,098*	354,155	*—38,070*	*—95,286*	33
Net Payments into Civil Treasuries by—	95					
Telegraph	,,	140,485	...	...	...	34
Guaranteed Railways	,,	2,559,191	...	...	...	35
Net Issues from Civil Treasuries to—						
Post Office	95	*—969,491*	*—486,282*	*—1,379,351*	*—549,097*	36
Marine	,,	*—23,237*	...	10,923	*—1,052*	37
Military	,,	2,692,258	318,815	853,828	143,326	38
Public Works	,,	*—4,563,195*	712,392	737,262	989,915	39
Remittance Account between England and India	98	739,781	...	586	...	40
TOTAL		19,097,273	*—237,929*	3,085,274	565,608	41
Secretary of State's Bills paid	88	4,827,066	...	...	...	42
Total Disbursements		71,781,801	5,194,888	8,527,757	2,782,086	43
Closing Balance	89	2,160,796	792,371	961,668	464,654	44
GRAND TOTAL		73,942,597	5,987,259	9,489,425	3,246,740	45

SURIES of INDIA on the 31st March 1898; the amount of DEBT INCURRED and DISCHARGED VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESI-March 1898—*continued.*

No. of item.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	ENGLAND.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
1	10,603,251	6,676,281	5,071,533	10,379,748	11,139,922	76,939,069	16,198,263	93,137,332
2	...	...	...	...	...	9,121,561	...	9,121,561
3	...	25,722	...	...	...	203,232	...	203,232
4	*279,146*	...	*2,111*	*170,433*	*157,291*	*660,910*	...	*660,910*
5	608,598	294,169	452,644	753,424	160,967	3,053,687	815,583	3,869,270
6	...	...	...	...	...	459,271	...	459,271
7	10,932,703	6,996,172	5,522,066	10,962,739	11,143,598	89,115,910	17,013,846	106,129,756
8	...	...	...	...	...	...	2,802	2,802
9	...	...	...	...	...	7,950	...	7,950
10	...	...	...	...	...	219,203	...	219,203
11	...	...	...	...	...	192,210	...	192,210
12	174	...	2	...	.	176	...	176
13	174		2	...	...	419,539	2,802	422,341
14	...	...	...	...	...	...	1,000,000	1,000,000
15	...	12,139	...	...	...	12,139	...	12,139
16	...	...	...	2,964	9,011	113,608	...	113,608
17	12,220	7,752	35,702	28,924	35,528	4,192,798	...	4,192,798
18	12,220	19,891	35,702	31,888	44,539	4,318,545	...	4,318,545
19	279,146	...	2,111	170,433	157,291	660,910	...	660,910
20	61,396	126,269	121,233	75,903	236,266	852,089	...	852,089
21	...	...	...	...	...	61,162	...	61,162
22	3,774,057	4,311,394	2,297,690	2,711,162	2,577,494	22,331,279	...	22,331,279
23	237,158	157,691	448,731	280,298	5,831,933	9,506,048	938	9,506,986
24	78,268	7,187	76	20,036	50,836	200,408	...	200,408
25	...	...	...	1,927	...	698,648	979	699,627
26	4,430,025	4,602,541	2,869,841	3,259,759	8,853,820	34,310,544	1,917	34,312,461
27	20,500	...	233	1,940	11,462	55,146	...	55,146
28	295,689	200,235	190,149	189,986	335,416	1,411,593	...	1,411,593
29	...	...	...	...	...	...	24,123	24,123
30	414,988	173,458	...	9,326	267,824	3,146,849	1,514,927	4,661,776
31	...	...	...	...	...	25,714,510	...	25,714,510
32	9,063,121	*—1,649,582*	*—3,356,320*	263,006	*—823,680*	244,503	...	244,503
33	*—1,569,409*	1,498,662	*—1,263,684*	851,739	2,791,606	429,615	...	429,615
34	...	...	...	...	...	140,485	...	140,485
35	...	...	...	...	...	2,559,191	...	2,559,191
36	91,453	1,622,798	776,789	521,437	729,323	357,579	...	357,579
37	48,300	...	...	*—2,888*	192,287	224,333	...	224,333
38	355,961	3,061,546	7,050,328	1,631,207	2,454,851	18,562,120	...	18,562,120
39	1,458,423	*—13,656*	*—1,043,039*	1,286,513	1,299,645	864,260	...	864,260
40	58	56	1,613	25,270	51,478	818,842	1,945,971	2,764,813
41	9,447,907	4,519,824	2,165,687	4,576,284	6,695,510	49,915,438	1,945,971	51,861,409
42	...	...	...	1,618,687	3,026,992	9,472,745	...	9,472,745
43	25,554,206	16,512,121	10,783,680	20,650,609	30,379,161	192,166,309	21,503,586	213,669,895
44	1,934,148	1,659,098	776,529	4,251,048	2,982,131	15,982,443	2,534,244	18,516,687
45	27,488,354	18,171,219	11,560,209	24,901,657	33,361,292	208,148,752	24,037,830	232,186,582

No. 91.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1898.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	ENGLAND.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
ADVANCES—												
Civil Advances	458,906	45,569	58,810	12,011	36,004	61,329	21,670	50,243	194,810	939,352	...	939,352
Advances for Rest Camps	...	...	...	...	...	340	1,129	132	...	1,601	...	1,601
Special Advances	48,768	...	...	...	53,043	3,159	236	11,568	...	116,774	...	116,774
Forest Advances	32,137	71,796	121,195	22,033	38,722	60,089	51,109	108,183	117,151	622,415	...	622,415
Revenue Advances—												
Advances for Survey Operations	...	...	...	577	...	...	...	19,493	8,402	28,472	...	28,472
Salt and Excise Advances	...	2	...	...	...	...	...	2,982	1,339	4,323	...	4,323
Opium Advances	...	...	...	...	14,982	...	...	...	...	14,982	...	14,982
Stock Account—Opium	...	...	...	...	...	...	...	419	63,574	63,993	...	63,993
Advances Recoverable, Post Office	57,313	...	...	...	...	...	...	...	...	57,313	...	57,313
Advances Recoverable, Marine	39,310	...	...	...	...	...	...	...	...	39,310	...	39,310
Advances Recoverable, Military	...	...	...	...	...	...	...	1,399	...	1,399	...	1,399
Advances Recoverable, P. W. D.—												
Irrigation	...	...	...	...	7,553	...	28,530	...	...	36,083	...	36,083
PERMANENT ADVANCES—												
Permanent Advances, Civil	225	45,328	341	46	88,435	45,307	302	228	1,553	181,765	...	181,765
Post Office Permanent Advances	2,214	...	...	...	...	...	...	...	...	2,214	...	2,214
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Colonial Govt., Ceylon	37,943	...	...	...	...	...	...	...	...	37,943	...	37,943
Ditto ditto, Mauritius	7,389	...	...	...	...	...	...	...	...	7,389	...	7,389
Ditto ditto, Straits Settlements	11,539	...	...	...	...	...	...	...	...	11,539	...	11,539
Berar Suspense Account	316,150	...	...	...	...	...	...	...	...	316,150	...	316,150
Account Current with Native States	16,655	...	...	34,671	26,809	44	254,947	63,354	38,771	435,251	...	435,251
Ditto ditto with Post Office	840,739	...	...	...	...	...	...	...	...	840,739	...	840,739
COINAGE ACCOUNTS—												
Mint Certificates	...	...	...	...	...	...	...	...	4,812,633	4,812,633	...	4,812,633
Bullion Advances for Coinage	65,612	...	...	...	...	...	...	...	...	65,612	...	65,62

Small Coin Depôt Balances	...	...	10,978	1,868	30	...	7,055	...	...	19,931	...	19,931
ENGLAND—												
REPAYMENT OF ADVANCES:												
Repayment by the Imperial Government of—												
Moiety of Expenditure in England in connection with the Royal Commission on the administration of the Expenditure of India	...	...	...	...	...	...	...	...	...	...	2,097	2,097
Total Receipts	1,934,900	162,695	191,324	71,206	265,578	170,268	364,978	258,001	5,238,233	8,657,183	2,097	8,659,280
Disbursements.												
ADVANCES—												
Civil Advances	459,204	143,588	51,344	17,814	51,697	54,207	23,194	48,089	229,739	1,078,876	...	1,078,876
Advances for Rest Camps	...	...	...	...	...	486	1,246	124	...	1,856	...	1,856
Special Advances	104	...	...	...	57,463	26,912	...	12,131	2,660	99,270	...	99,270
Forest Advances	31,477	71,715	121,948	21,810	38,631	59,806	49,621	108,035	115,088	618,131	...	618,131
Revenue Advances—												
Advances for Survey Operations	...	...	...	4,235	...	...	...	20,788	9,072	34,095	...	34,095
Salt and Excise Advances	...	3	...	...	...	...	...	5,670	1,534	7,207	...	7,207
Opium Advances	...	...	...	...	6,075	...	...	...	...	6,075	...	6,075
Stock Account—Opium	...	...	...	...	...	...	...	493	65,495	65,988	...	65,988
Advances Recoverable, Post Office	56,983	...	...	...	...	...	...	...	...	56,983	...	56,983
Advances Recoverable, Marine	40,799	...	...	...	...	...	...	...	...	40,799	...	40,799
Advances Recoverable, Military	6,818	...	...	...	...	...	...	...	9,287	16,105	...	16,105
Advances Recoverable, P. W. D.—												
Buildings and Roads	...	...	...	...	...	...	4,800	...	...	4,800	...	4,800
Irrigation	...	...	...	...	12,917	...	21,158	...	...	34,075	...	34,075
Carried forward	595,385	215,306	173,292	43,859	166,783	141,411	100,019	195,330	432,875	2,064,260	...	2,064,260

No. 91.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1898 —*continued.*

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	ENGLAND.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Brought forward	595,385	215,306	173,292	43,859	166,783	141,411	100,019	195,330	432,875	2,064,260	...	2,064,260
Disbursements—*contd.*												
ADVANCES—*contd.*												
PERMANENT ADVANCES—												
Permanent Advances, Civil	290	32,821	500	102	41,577	12,035	290	154	1,219	88,988	...	88,988
Post Office Permanent Advances	2,097	...	...	...	...	...	...	...	...	2,097	...	2,097
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Colonial Govt., Ceylon	42,433	...	...	...	...	...	...	...	...	42,433	...	42,433
Ditto ditto, Mauritius	9,088	...	...	...	...	...	...	...	...	9,088	...	9,088
Ditto ditto, Straits Settlements	24,311	...	...	...	...	...	...	...	...	24,311	...	24,311
Berar Suspense Account	398,642	...	...	...	...	...	...	...	...	398,642	...	398,642
Account Current with Native States	11,810	...	...	29,769	28,798	...	348,422	71,045	42,222	532,066	...	532,066
Ditto ditto with Post Office	847,290	...	...	...	...	...	...	...	...	847,290	...	847,290
COINAGE ACCOUNTS—												
Mint Certificates	...	...	...	...	...	...	...	...	4,800,843	4,800,843	...	4,800,843
Bullion Advances for Coinage	...	...	...	...	...	...	...	...	498,678	498,678	...	498,678
Copper Coinage Account	2,127	...	...	...	...	...	...	...	8,946	11,073	...	11,073
Small Coin Depôt Balances	121,115	...	...	...	...	4,245	...	13,769	47,150	186,279	...	186,279
ENGLAND—												
ADVANCES REPAYABLE:												
Recoverable from the Imperial Government:												
Portion of Expenditure in England on account of Defence Works at Aden	...	...	...	...	...	...	...	...	...	...	69	69
Moiety of Expenditure in England in connection with the Royal Commission on the administration of the Expenditure of India	...	...	...	...	...	...	...	...	...	...	708	708
Moiety of Expenditure in England in connection with the Mission to Abyssinia	...	...	...	...	...	...	...	...	...	...	161	161
Total Disbursements	2,054,588	248,127	173,792	73,730	237,158	157,691	448,731	280,298	5,831,933	9,506,048	938	9,506,986

No. 92.—SUSPENSE ACCOUNTS for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total, India.	England.	TOTAL.
Receipts—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
SUSPENSE ACCOUNTS—												
Suspense Account Civil	...	...	...	78	...	...	220	...	...	298	...	298
English Stores Suspense Account	...	...	1	...	...	...	...	18	2	21	...	21
Capitalized Outstanding	...	...	...	...	40,951	...	...	...	...	40,951	...	40,951
Kashmir Coinage Suspense	...	...	...	...	...	...	...	...	2,360	2,360	...	2,360
CHEQUES AND BILLS—												
Pre-audit Cheques	...	100	...	...	...	...	1,158	2,053	...	3,311	...	3,311
Cheques issued, Local Funds	...	...	...	...	...	777	...	...	1,446	2,223	...	2,223
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	1,417	37	...	...	...	...	3,294	3,638	6,064	14,450	...	14,450
Telegraph	158	...	...	...	...	...	...	...	...	158	...	158
Military	4,157	...	...	...	...	...	...	...	...	4,157	...	4,157
Public Works Cash Balances—												
Buildings and Roads	...	16,717	4,530	258	12,407	59,565	7,176	11,114	15,569	127,336	...	127,336
Irrigation	...	...	...	...	1,043	60	3,806	...	4,002	8,911	...	8,911
Railway Revenue	...	...	...	...	...	...	2,849	...	...	2,849	...	2,849
Railway Capital	...	2,303	1,848	1,572	...	62	...	...	...	5,785	...	5,785
Total Receipts	5,732	19,157	6,379	1,908	54,401	60,464	18,503	16,823	29,443	212,810	...	212,810
Disbursements—												
SUSPENSE ACCOUNTS—												
Suspense Account Civil	20,835	18	124	...	4,071	1,400	...	7,621	...	34,069	...	34,069
Capitalised Outstandings	...	...	...	...	...	...	...	...	42	42	...	42
Bhopal Coinage Suspense	...	...	...	...	...	...	...	...	24,932	24,932	...	24,932
English Stores Suspense Account	...	...	...	...	716	...	...	...	...	716	...	716
Post Office Suspense Account	14	...	...	...	...	...	...	...	...	14	...	14
CHEQUES AND BILLS—												
Pre-audit Cheques	...	...	385	...	4,620	183	...	...	15,896	21,084	...	21,084
Cheques issued, Local Funds	...	2,267	...	...	...	...	...	...	...	2,267	...	2,267
Departmental Cheques	...	...	...	...	100	...	...	...	1,003	1,103	...	1,103
Bills payable	1,187	...	...	...	...	...	...	10	...	1,197	...	1,197
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	...	...	655	65	58,787	2	...	...	...	59,509	...	59,509
Post Office	9,285	...	...	...	...	...	...	...	...	9,285	...	9,285
Military	174	...	...	...	...	...	...	11,889	5,691	17,754	...	17,754
Marine	255	...	...	...	...	...	...	...	...	255	...	255
Public Works Cash Balances—												
Buildings and Roads	352	...	...	...	...	...	...	...	...	352	...	352
Irrigation	13	...	1,037	...	...	...	...	...	...	1,050	...	1,050
Railway Revenue	2,078	2,432	290	716	8,785	5,602	...	364	2,860	23,127	...	23,127
Railway Capital	1,823	...	...	...	1,189	...	76	152	412	3,652	...	3,652
Total Disbursements	36,016	4,717	2,491	781	78,268	7,187	76	20,036	50,836	200,408	...	200,408

No. 93.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNT, for the Year ended 31st March 1898.

		Page.	Sterling Amount.	Amount of Exchange.	Amount of Exchange.
Exchange brought to account—			£	Rx.	Rx.
On Expenditure in England		9	16,198,263		9,121,561
„ Revenue in England		5	193,662		109,055
„ Net Expenditure in England charged against Revenue			16,004,601		9,012,506
„ Expenditure in England not charged to Revenue		9	815,583		459,271
			16,820,184		9,471,777
Credited as Revenue, under the head "Exchange"		5			43,970
					9,427,807
Exchange involved in Remittances from India—					
	£				
On Bills and Telegraphic Transfers	9,506,077	250		5,306,724	
Less—On Purchase of Drafts on India	*669,389*	250		*330,611*	
	8,836,688			4,976,113	
On Railway Companies—Capital Account	166,630	101		91,070	
	9,003,318			5,067,183	
Remittance Account—					
Postal and Money Order Transactions	86,037	101		49,538	
East Indian Railway Advances	39,769	„		36,323	
Rajputana-Malwa Railway Advances	31,672	„		19,114	
South Indian Railway Advances	38,334	„		23,918	
Bengal and North-Western Railway Advances	189,664	„		117,925	
Family and Miscellaneous Remittances made by means of Rolls, etc.	25,785	„		17,888	
Other Transactions	56,392	„		39,846	
	467,653	„		304,552	
			8,535,665		4,762,631
Exchange brought to account in excess of that involved in Remittances from India during the year			8,284,519	Whereon Exchange at average rate is	4,665,176

No. 94.—ACCOUNT of RECEIPTS and DISBURSEMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS, ADVANCES, ETC., for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	ENGLAND.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Receipts.												
MISCELLANEOUS—												
London Bills Payable, Exchange . . .	...	...	...	...	...	...	...	...	133,308	133,308	...	133,308
ENGLAND—												
Miscellaneous Deposits:												
Sum received from the French Government to meet expenditure in England on the construction by the South Indian Railway Company of a Railway from Peralam to Karikal . .	...	...	...	...	...	...	...	...	...	...	150	150
Total Receipts .	...	...	...	...	...	...	...	...	133,308	133,308	150	133,458
Disbursements.												
MISCELLANEOUS—												
London Bills Payable, Exchange . . .	146,814	...	...	...	...	...	...	1,927	...	148,741	...	148,741
Exchange on Advances to Railway Companies in India	549,907	...	...	...	...	...	...	...	...	549,907	...	549,907
ENGLAND—												
Miscellaneous Deposits :—												
Advances to the South Indian Railway Company for construction of a Railway from Peralam to Karikal on behalf of the French Government	...	...	...	...	...	...	...	...	...	...	638	638
Portion of outstanding Principal and Interest of the South Indian Railway Company, repaid by the Company on the pruchase of its undertaking by the State, claimed during the year by the persons entitled thereto . . .	...	...	...	...	...	...	...	...	...	...	341	341
Total Disbursements .	696,721	...	...	...	...	...	...	1,927	...	698,648	979	699,627

No. 95.—ABSTRACT ACCOUNT of REMITTANCES during the Year ended 31st March 1898.

Receipts.	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
MONEY ORDERS	25,714,421	...	25,714,421	...	...	...	...	...	...	...	...	25,714,421
OTHER DEPARTMENTAL ACCOUNTS—												
Account Current between Military and Military	215,020	214,669	*—49,692*	...	...	...	...	...	...	26,753	23,290	351
Do. do. Public Works and Telegraph, Public Works Accounts	139,125	40,492	22,972	8,374	7,979	3,737	11,493	13,647	11,562	7,994	10,875	98,633
Account Current between Post Office and Telegraph, Post Office Accounts	215,739	64,574	151,165	...	...	...	...	...	...	...	...	151,165
Transfers between Public Works Officers	23,805,104	23,805,104	711,775	754,756	*—28,930*	253,131	*—1,522,238*	352,961	*—492,414*	*—23,884*	*—5,157*	...
Transfers between Indian and Indo-European Telegraph	213,233	213,233	...	...	...	...	...	...	...	...	...	...
Account Current between Guaranteed Railways and Telegraph, Telegraph Accounts	18,607	6,460	12,147	...	...	...	...	...	...	...	...	12,147
Account Current between Guaranteed Railways and Public Works, Guaranteed Railway Accounts	536,451	374,903	161,548	...	...	...	...	...	...	...	...	161,548
TOTAL	25,143,279	24,719,435	1,009,915	763,130	*—20,951*	256,868	*—1,510,745*	366,608	*—480,852*	10,863	29,008	423,844
NET RECEIPTS BY CIVIL TREASURIES FROM TELEGRAPH AND GUARANTEED RAILWAYS—												
Account Current between Civil and Telegraph, Civil Accounts	852,490	712,045	*—72,330*	*—5,090*	*—9,167*	*—19,034*	204,436	*—17,679*	*—7,903*	16,785	50,427	140,445
Account Current between Civil and Guaranteed Railways, Civil Accounts	5,796,524	3,237,333	*—258,264*	...	...	...	...	...	...	675,574	2,141,881	2,559,191
TOTAL	6,649,014	3,949,378	*—330,594*	*—5,090*	*—9,167*	*—19,034*	204,436	*—17,679*	*—7,903*	692,359	2,192,308	2,099,636
NET RECEIPTS FROM CIVIL TREASURIES BY POST OFFICE, MARINE, MILITARY AND PUBLIC WORKS—												
Account Current between Civil and Post Office, Post Office Accounts	12,491,392	12,133,813	357,579	...	...	...	...	...	...	...	...	357,579
Account Current between Civil and Marine, Marine Accounts	322,733	101,426	221,307	...	...	...	...	...	...	...	...	221,307
Account Current between Civil and Military, Military Accounts	19,522,227	960,107	11,931,197	...	...	...	...	...	...	3,211,714	3,419,209	18,562,120
Account Current between Civil and Public Works, Public Works Accounts	30,421,444	29,626,822	*—4,595,874*	719,539	688,407	994,845	1,465,503	*— 15,929*	*—1,009,578*	1,276,929	1,270,780	794,622
TOTAL	62,757,796	42,822,168	7,914,209	719,539	688,407	994,845	1,465,503	*—15,929*	*—1,009,578*	4,488,643	4,689,989	19,935,628
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	1,945,122	...	906,473	121	8,463	4,883	262,552	5,111	1,733	65,749	690,037	1,945,122

Disbursements.

Money Orders	...	14,510	—25,714,510	...	...	...	...	...	...	...	...	—25,714,510
Other Local Remittances	161,087,878	161,332,381	5,092,931	1,137,009	—2,900,096	— 77,802	—9,063,121	1,649,582	3,356,320	—263,006	823,680	—244,503
OTHER DEPARTMENTAL ACCOUNTS—												
Accounts Current between Civil and Civil	19,284,166	19,290,273	2,471,956	—352,015	38,069	95,335	1,569,385	—1,423,833	1,263,459	—904,513	—2,763,950	—6,107
Ditte ditto Public Works and Telegraph, Telegraph Accounts	40,493	139,125	—98,632	...	...	...	...	...	...	...	...	—98,632
Account Current between Post Office and Telegraph, Telegraph Accounts	64,541	215,716	—151,175	...	...	...	...	...	...	...	...	—151,175
Account Current between Guaranteed Railways and Telegraph, Guaranteed Railway Accounts	6,456	18,603	—12,147	...	...	...	...	...	...	...	...	—12,147
Account Current between Guaranteed Railways and Public Works, Public Works Accounts	374,898	536,452	—109,904	—2,140	1	—49	24	—74,829	225	52,774	—27,656	—161,554
TOTAL	19,770,554	20,200,169	2,100,098	—354,155	38,070	95,286	1,569,409	—1,498,662	1,263,684	—851,739	—2,791,606	—429,615
NET PAYMENTS INTO CIVIL TREASURIES BY TELEGRAPH AND GUARANTEED RAILWAYS—												
Account Current between Civil and Telegraph, Telegraph Accounts	711,272	851,757	—140,485	...	...	...	...	...	...	...	...	—140,485
Account Current between Civil and Guaranteed Railways, Guaranteed Railway Accounts	3,223,828	5,783,019	—2,559,191	...	...	...	...	...	...	...	...	—2,559,191
TOTAL	3,935,100	6,634,776	—2,699,676	...	...	...	...	...	...	...	...	—2,699,676
NET ISSUES FROM CIVIL TREASURIES TO POST OFFICE, MARINE, MILITARY, AND PUBLIC WORKS—												
Account Current between Civil and Post Office, Civil Accounts	12,063,690	12,421,269	969,491	486,282	1,379,351	549,097	—91,453	— 1,622,798	—776,789	—521,437	—729,323	—357,579
Account Current between Civil and Marine, Civil Accounts	101,006	325,339	23,237	...	—10,923	1,052	—48,300	...	...	2,888	—192,287	—224,333
Account Current between Civil and Military, Civil Accounts	904,109	19,466,229	—2,692,258	—318,815	—853,828	—143,326	—355,961	—3,061,546	—7,050,328	—1,631,207	—2,454,851	—18,562,120
Account Current between Civil and Public Works, Civil Accounts	24,301,196	25,165,456	4,563,195	—712,392	—737,262	—989,915	—1,458,423	13,656	1,043,039	—1,286,513	—1,299,645	—864,260
TOTAL	37,370,001	57,378,293	2,863,665	—544,925	—222,662	—583,092	—1,954,137	—4,670,688	—6,784,078	—3,436,269	—4,676,106	—20,008,292
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	...	818,842	—739,781	...	—586	...	—58	—56	—1,613	—25,270	— 51,478	—818,842

No. 96.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1898.

Abstract.

	Net Receipts + Payments —
	Rx.
INDIA, GENERAL	+ 5,092,931
CENTRAL PROVINCES	+ 1,137,009
BURMA	*— 2,900,096*
ASSAM	*— 77,802*
BENGAL	*— 9,063,121*
N.-W. PROVINCES AND OUDH	+ 1,649,582
PUNJAB	+ 3,356,320
MADRAS	*— 263,006*
BOMBAY	+ 823,680
TOTAL	*— 244,503*

No. 96.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1898—*continued.*

Details.	India, General.			Central Provinces.			Burma.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	8,871,295	8,871,295	...	1,159,432	1,159,432	...	2,115,551	2,115,551	...
Forest Remittances	47,450	42,461	+ 4,989	161,543	161,329	+ 214	909,121	914,534	— *5,413*
Post Office Remittances—									
Transfers between Postal Officers	762,546	761,582	+ 964	...	...	...	...	...	...
Treasury Suspense Account	22,335,580	22,335,178	+ 402	...	..	...	...	...	...
Mint Remittances	1,388,060	1,414,740	— *26,680*	...	...	...	...	...	...
Small Coin Depôt Remittances	329,591	329,591	...	...	...	...	56,548	56,548	...
Bengal Remittances	5,440,089	5,440,089	...	...	...	...	...	...	...
Miscellaneous Remittances	83,624	83,668	— *44*	...	...	...	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	27,836	28,353	— *517*	...	...	...	1,164,783	1,161,803	+ 2,980
Foreign Supply Bills	722,768	726,594	— *3,826*	25,820	23,795	+ 2,025	2,285	2,285	...
Remittance Transfer Receipts since April 1873	60,349	64,605	— *4,256*	360,374	364,284	— *3,910*	310,094	309,445	+ 649
Foreign Remittance Transfer Receipts	514,743	538,247	— *23,504*	319,736	318,474	+ 1,262	73,364	83,898	— *10,534*
Emigrants' Remittance Receipts	11,408	11,305	+ 103	...	...	...	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	18,278,996	13,014,567	+5,264,429	1,441,192	301,037	+1,140,155	63,449	2,947,629	—*2,884,180*
Central Adjusting Account	1,088,451	1,207,580	— *119,129*	520	3,257	— *2,737*	2,919	6,517	— *3,598*
TOTAL	59,962,786	54,869,855	+5,092,931	3,468,617	2,331,608	+1,137,009	4,698,114	7,598,210	—*2,900,096*

No. 96.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1898—*continued.*

Details—*continued.*	Assam.			Bengal.			N.-W. Provinces and Oudh.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—*continued.*									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	728,328	728,328	...	8,860,290	8,860,290	...	9,190,390	9,190,390	...
Opium Remittances	...	...	...	942,508	963,935	— *21,427*	...	...	...
Customs Remittances	...	...	...	3,672,976	3,672,976	...	...	...	...
Forest Remittances	66,923	66,652	+ 271	147,136	146,012	+ 1,094	199,683	200,285	— *602*
Small Coin Depôt Remittances	31,368	31,368	...	30	30	...	34,255	34,255	...
Judicial Remittances	...	...	...	577	577	...	...	...	...
Miscellaneous Remittances	...	...	...	11,407	11,353	+ 54	78,899	78,912	— *13*
REMITTANCES BY BILLS—									
Supply Bills since April 1873	36,413	34,442	+ 1,971	674,149	678,122	— *3,973*	645,765	651,868	— *6,103*
Foreign Supply Bills	277,796	285,794	— *7,998*	6,980	6,850	+ 130	32,408	32,396	+ 12
Remittance Transfer Receipts since April 1873	27,442	29,126	— *1,684*	794,954	883,807	— *88,853*	817,519	830,669	— *13,150*
Foreign Remittance Transfer Receipts	5,380	5,967	— *587*	32,490	33,210	— *720*	715,107	714,367	+ 740
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	352,280	422,849	— *70,569*	1,758,780	10,714,739	—*8,955,959*	2,504,778	813,246	+1,691,532
Central Adjusting Account	1,851	1,057	+ 794	17,361	10,828	+ 6,533	1,879	24,713	— *22,834*
TOTAL	1,527,781	1,605,583	— *77,802*	16,919,638	25,982,759	—*9,063,121*	14,220,683	12,571,101	+1,649,582

Details—*continued.*	PUNJAB.			MADRAS.			BOMBAY.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—*contd.*									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	10,485,747	10,485,747	...	14,929,682	14,929,682	...	13,778,806	13,778,765	+ 41
Salt Remittances	...	...	...	1,950,421	1,953,709	— *3,288*	...	...	...
Customs Remittances	...	...	...	311,175	311,175	...	...	...	...
Forest Remittances	146,455	147,254	— *799*	365,856	366,545	— *689*	237,068	237,068	...
Mint Remittances	...	...	...	...	...	...	1,144,708	1,150,488	— *5,780*
Small Coin Depôt Remittances	...	...	...	...	...	...	125,261	125,261	...
Miscellaneous Remittances	28,317	28,317	...	123,882	114,932	+ 8,950	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	132,627	144,435	— *11,808*	195,232	196,832	— *1,600*	1,933,412	1,922,780	+ 10,632
Foreign Supply Bills	87,168	87,338	— *170*	2,060	2,200	— *140*	1,248,358	1,256,027	— *7,669*
Remittance Transfer Receipts since April 1873	436,046	445,324	— *278*	366,661	375,560	— *8,899*	510,534	511,212	— *678*
Foreign Remittance Transfer Receipts	196,534	195,557	+ 977	218,311	226,948	— *8,637*	767,707	768,171	— *464*
Emigrants' Remittance Receipts	...	...	...	1,264	1,180	+ 84	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	3,617,473	200,000	+3,417,473	1,926,614	2,215,423	— *288,809*	4,770,338	4,084,410	+ 685,928
Central Adjusting Account	4,689	44,764	— *40,075*	57,094	17,072	+ 40,022	190,759	49,089	+ 141,670
TOTAL	15,135,056	11,778,736	+3,356,320	20,448,252	20,711,258	— *263,006*	24,706,951	23,883,271	+ 823,680

No. 97.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1898.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—												
ACCOUNT BETWEEN—												
India and Central Provinces—												
India Accounts	771,612	315,942	+455,670	...	...	...	...	...	...	...	...	+17
Central Provinces Accounts	316,153	771,806	...	—455,653	...	...	...	...	...	...	...	
India and Burma—												
India Accounts	359,560	404,068	—44,508	...	...	...	...	...	...	...	...	—29
Burma Accounts	403,005	358,526	...	...	+44,479	...	...	...	...	...	...	
India and Assam—												
India Accounts	18,432	370,728	—352,296	...	...	...	...	...	...	...	...	—113
Assam Accounts	370,529	18,346	...	...	...	+352,183	...	...	...	...	...	
India and Bengal—												
India Accounts	866,792	619,002	+247,790	...	...	...	...	...	...	...	...	+3
Bengal Accounts	620,593	868,380	...	...	...	...	—247,787	...	...	...	...	
India and N.-W. Provinces & Oudh—												
India Accounts	1,197,885	1,188,355	+9,530	...	...	...	...	...	...	...	...	—5,028
N.-W. Provinces & Oudh Accounts	1,188,869	1,203,427	...	...	...	...	...	—14,558	...	...	...	
India and Punjab—												
India Accounts	674,220	926,293	—252,073	...	...	...	...	...	...	...	...	—161
Punjab Accounts	926,478	674,566	...	...	...	...	...	...	+251,912	...	...	
India and Madras—												
India Accounts	1,528,597	538,266	+990,331	...	...	...	...	...	...	...	...	—47
Madras Accounts	538,196	1,528,574	...	...	...	...	...	...	...	—990,378	...	
India and Bombay—												
India Accounts	3,487,781	2,070,269	+1,417,512	...	...	...	...	...	...	...	...	+51
Bombay Accounts	2,071,366	3,488,827	...	...	...	...	...	...	...	...	—1,417,461	
Central Provinces and Burma—												
Central Provinces Accounts	291	538	...	—247	...	...	...	...	...	...	...	+13
Burma Accounts	529	269	...	...	+260	...	...	...	...	...	...	
Central Provinces and Assam—												
Central Provinces Accounts	12	76	...	—64	...	...	...	...	...	...	...	...
Assam Accounts	76	12	...	...	...	+64	...	...	...	...	...	
Central Provinces and Bengal—												
Central Provinces Accounts	5,446	41,260	...	—35,814	...	...	...	...	...	...	...	...
Bengal Accounts	41,275	5,461	...	...	...	...	+35,814	...	...	...	...	

Central Provinces and N.-W. Provinces & Oudh—													
Central Provinces Accounts . .	21,218	4,318	...	+16,900	...	...	...	...	...	...	...	...	...
N.-W. Provinces & Oudh Accounts	4,039	20,939	...	...	...	...	...	—16,900	...	...	...	...	
Central Provinces and Punjab—													
Central Provinces Accounts . .	2,054	3,755	...	—1,701	...	...	...	...	...	...	...	...	...
Punjab Accounts	3,776	2,075	...	...	...	...	...	...	+1,701	...	...	...	
Central Provinces and Madras—													
Central Provinces Accounts . .	4,438	2,913	...	+1,525	...	...	...	...	...	...	...	...	...
Madras Accounts . . .	2,914	4,439	...	...	...	...	...	...	...	—1,525	...	...	
Central Provinces and Bombay—													
Central Provinces Accounts . .	133,899	10,860	...	+123,039	...	...	...	...	...	...	...	...	...
Bombay Accounts . . .	11,016	134,059	...	...	...	...	...	...	...	...	—123,043	...	—4
Burma and Assam—													
Burma Accounts . . .	302	462	...	...	—160	...	...	...	...	...	...	...	...
Assam Accounts . . .	486	326	...	...	...	+160	...	...	...	...	...	...	
Burma and Bengal—													
Burma Accounts . . .	6,577	11,477	...	...	—4,900	...	...	...	...	...	...	...	+25
Bengal Accounts . . .	11,981	7,056	...	...	...	...	+4,925	...	...	...	...	...	
Burma and N.-W. Provinces & Oudh—													
Burma Accounts . . .	3,491	1,194	...	...	+2,297	...	...	...	...	...	...	...	+1
N.-W. Provinces & Oudh Accounts	1,657	3,953	...	...	...	...	...	—2,296	...	...	...	...	
Burma and Punjab—													
Burma Accounts . . .	5,634	1,029	...	...	+4,605	...	...	...	...	...	...	...	...
Punjab Accounts . . .	1,029	5,634	...	...	...	...	...	...	—4,605	...	...	...	
Burma and Madras—													
Burma Accounts . . .	14,390	12,107	...	...	+2,283	...	...	...	...	...	...	...	+10
Madras Accounts . . .	12,107	14,380	...	...	...	...	...	...	...	—2,273	...	...	
Burma and Bombay—													
Burma Accounts . . .	9,411	20,206	...	...	—10,795	...	...	...	...	...	...	...	—1
Bombay Accounts . . .	20,325	9,531	...	...	...	...	...	...	...	...	+10,794	...	
Assam and Bengal—													
Assam Accounts . . .	22,544	289,059	...	...	...	—266,515	...	...	...	...	...	...	+104
Bengal Accounts . . .	289,152	22,533	...	...	...	...	+266,619	...	...	...	...	...	
Assam and N.-W. Provinces & Oudh—													
Assam Accounts	6,385	615	...	...	...	+5,770	...	...	...	...	...	...	...
N.-W. Provinces & Oudh Accounts	610	6,380	...	...	...	...	...	—5,770	...	...	...	...	
Assam and Punjab—													
Assam Accounts	735	219	...	...	...	+516	...	...	...	...	...	...	...
Punjab Accounts . . .	219	735	...	...	...	...	...	...	—516	...	...	...	
Carried forward .	15,978,086	15,983,245	+2,471,956	—352,015	+38,069	+92,178	+59,571	—39,524	+248,492	—994,176	—1,529,710		—5,159

No. 97.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1898—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward .	15,978,086	15,983,245	+2,471,956	—352,015	+38,069	+92,178	+59,571	—39,524	+248,492	—994,176	—1,529,710	—5,159
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—*continued.*												
ACCOUNT BETWEEN—												
Assam and Madras—												
Assam Accounts	29	1	...	...	...	+28	...	...	...	...	...	...
Madras Accounts	1	29	...	...	...	...	...	...	...	—28	...	
Assam and Bombay—												
Assam Accounts	3,464	335	...	...	...	+3,129	...	...	...	...	...	...
Bombay Accounts	335	3,464	...	...	...	...	...	...	...	...	—3,129	
Bengal and N.-W. Provinces & Oudh—												
Bengal Accounts	1,490,981	102,598	...	...	...	...	+1,388,383	...	...	...	...	—1,037
N.-W. Provinces & Oudh Accounts .	102,467	1,491,887	...	...	...	...	...	—1,389,420	...	...	...	
Bengal and Punjab—												
Bengal Accounts	7,010	6,283	...	...	...	...	+727	...	...	...	...	...
Punjab Accounts	6,277	7,004	...	...	...	...	...	...	—727	...	...	
Bengal and Madras—												
Bengal Accounts	45,298	12,989	...	...	...	...	+32,309	...	...	...	...	+4
Madras Accounts	12,956	45,261	...	...	...	...	...	...	...	—32,305	...	
Bengal and Bombay—												
Bengal Accounts	90,096	1,701	...	...	...	...	+88,395	...	...	...	...	+1
Bombay Accounts	1,703	90,097	...	...	...	...	...	...	...	...	—88,394	
N.-W. Provinces & Oudh and Punjab—												
N.-W. Provinces & Oudh Accounts .	89,196	159,059	...	...	...	...	...	—69,863	...	...	...	+66
Punjab Accounts	159,058	89,129	...	...	...	...	...	...	+69,929	...	...	
N.-W. Provinces & Oudh and Madras—												
N.-W. Provinces & Oudh Accounts .	8,965	26,242	...	...	...	...	...	—17,277	...	...	...	...
Madras Accounts	25,988	8,711	...	...	...	...	...	...	...	+17,277	...	
N.-W. Provinces & Oudh and Bombay—												
N.-W. Provinces & Oudh Accounts .	120,099	27,848	...	...	...	...	...	+92,251	...	...	...	+15
Bombay Accounts	27,851	120,087	...	...	...	...	...	...	...	...	—92,236	
Punjab and Madras—												
Punjab Accounts	10,546	3,261	...	...	...	...	...	...	+7,285	...	...	...
Madras Accounts	3,201	10,486	...	...	...	...	...	...	...	—7,285	...	
Punjab and Bombay—												
Punjab Accounts	950,631	12,151	...	...	...	...	...	...	+938,480	...	...	...
Bombay Accounts	12,240	950,720	...	...	...	...	...	...	...	...	—938,480	

Madras and Bombay—												
Madras Accounts . . .	124,855	12,851	...	...	...	...	...	...	...	+112,004	...	+3
Bombay Accounts . . .	12,833	124,834	...	...	...	...	...	...	...	...	—112,001	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL	19,284,166	19,290,273	+2,471,956	—352,015	+38,069	+95,335	+1,569,385	—1,423,833	+1,263,459	—904,513	—2,763,950	—6,107
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—												
ACCOUNT BETWEEN—												
Military, Bengal, and Military, Punjab—												
Military, Bengal	119,648	23,634	+96,014	...	...	...	...	...	...	...	...	—91
Military, Punjab	17,054	113,159	—96,105	...	...	...	...	...	...	...	...	
Military, Bengal, and Military, Madras—												
Military, Bengal	3,050	1,218	+1,832	...	...	...	...	...	...	...	...	+83
Military, Madras	1,052	2,801	...	...	...	...	...	...	...	—1,749	...	
Military, Bengal, and Military, Bombay—												
Military, Bengal	6,650	4,469	+2,181	...	...	...	...	...	...	...	...	...
Military, Bombay . . .	4,454	6,635	...	...	...	...	...	...	...	...	—2,181	
Military, Punjab, and Military, Madras—												
Military, Punjab	289	29,428	—29,139	...	...	...	...	...	...	...	...	...
Military, Madras . . .	29,531	392	...	...	...	...	...	...	...	+29,139	...	
Military, Punjab, and Military, Bombay—												
Military, Punjab	2,159	26,634	—24,475	...	...	...	...	...	...	...	...	+21
Military, Bombay . . .	26,783	2,287	...	...	...	...	...	...	...	...	+24,496	
Military, Madras, and Military, Bombay—												
Military, Madras . . .	1,685	2,322	...	...	...	...	...	...	...	—637	...	+338
Military, Bombay . . .	2,665	1,690	...	...	...	...	...	...	...	...	+975	
TOTAL ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY . .	215,020	214,669	—49,692	...	...	...	...	...	...	+26,753	+23,290	+351

No. 97.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1898—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNT CURRENT BETWEEN PUBLIC WORKS AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Public Works, India, and Telegraph—												
Public Works Accounts . .	38,234	15,262	+22,972	...	...	...	...	...	...	...	...	} —75,660
Telegraph Accounts . . .	40,493	139,125	—98,632	...	...	...	...	...	...	...	...	
Public Works, Central Provinces, and Telegraph—												
Public Works Accounts . .	8,676	302	...	+8,374	...	...	...	...	...	...	...	+8,374
Public Works, Burma, and Telegraph—												
Public Works Accounts . .	8,884	905	...	...	+7,979	...	...	...	...	...	...	+7,979
Public Works, Assam, and Telegraph—												
Public Works Accounts . .	3,819	82	...	...	...	+3,737	...	...	...	...	...	+3,737
Public Works, Bengal, and Telegraph—												
Public Works Accounts . .	13,321	1,828	...	...	...	...	+11,493	...	...	...	...	+11,493
Public Works, N.-W. Provinces and Oudh, and Telegraph—												
Public Works Accounts . .	13,821	174	...	...	...	...	...	+13,647	...	...	...	+13,647
Public Works, Punjab, and Telegraph—												
Public Works Accounts . .	27,811	16,249	...	...	...	...	...	...	+11,562	...	...	+11,562
Public Works, Madras, and Telegraph—												
Public Works Accounts . .	13,203	5,209	...	...	...	...	...	...	...	+7,994	...	+7,994

Public Works, Bombay, and Telegraph— Public Works Accounts	11,356	481	...	...	...	...	...	...	...	...	+10,875	+10,875
TOTAL ACCOUNT CURRENT BETWEEN P. W. & TELEGRAPH. Public Works Accounts	139,125	40,492	+22,972	+8,374	+7,979	+3,737	+11,493	+13,647	+11,562	+7,994	+10,875	+98,633
Telegraph Accounts	40,493	139,125	*—98,632*	...	...	...	...	...	...	...	...	*—98,632*
Net	...	...	*—75,660*	+8,374	+7,979	+3,737	+11,493	+13,647	+11,562	+7,994	+10,875	+1
ACCOUNT CURRENT BETWEEN POST OFFICE AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Post Office, India, and Telegraph— Post Office Accounts	215,739	64,574	+151,165	...	...	...	...	...	...	...	...	+151,165
Telegraph Accounts	64,541	215,716	*—151,175*	...	...	...	...	...	...	...	...	*—151,175*
TOTAL ACCOUNT CURRENT BETWEEN POST OFFICE AND TELEGRAPH. Post Office Accounts	215,739	64,574	+151,165	...	...	...	...	...	...	...	...	+151,165
Telegraph Accounts	64,541	215,716	*—151,175*	...	...	...	...	...	...	...	...	*—151,175*
Net	...	...	*—10*	...	...	...	...	...	...	...	...	*—10*
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS—												
Buildings and Roads Branch	1,840,982	2,714,959	+692,862	*—27,326*	*—215,739*	*—17,513*	*—110,702*	*—177,962*	*—281,985*	*—604,270*	*—131,342*	*—873,977*
Irrigation Branch	1,225,585	629,590	*—13,026*	...	+159,878	...	*—15,235*	+2,501	+49,874	+521,104	*—109,101*	+595,995
Railway Revenue	9,095,553	9,045,755	*—129,649*	*—129,483*	*—59,673*	*—25,698*	*—458,422*	+491,345	*—170,924*	+299,420	+232,882	+49,798
Railway Capital	11,642,984	11,414,800	+161,588	+911,565	+86,604	+296,342	*—937,879*	+37,077	*—89,379*	*—240,138*	+2,404	+228,184
TOTAL TRANSFERS BETWEEN PUBLIC WORKS OFFICERS	23,805,104	23,805,104	+711,775	+754,756	*—28,930*	+253,131	*—1,522,238*	+352,961	*—492,414*	*—23,884*	*—5,157*	...
TRANSFERS BETWEEN INDIAN AND INDO-EUROPEAN TELEGRAPH	213,233	213,233	...	...	...	...	...	...	...	...	...	...

No. 97.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1898—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNT CURRENT BETWEEN GUARANTEED RAILWAYS AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Guaranteed Railways and Telegraph Department—												
Guaranteed Railways Accounts	6,456	18,603	—12,147	...	...	...	...	...	...	...	...	...
Telegraph Accounts	18,607	6,460	+12,147	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. AND TELEGRAPH — Guaranteed Ry. Accounts	6,456	18,603	—12,147	...	...	...	...	...	...	...	...	—12,147
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. AND TELEGRAPH — Telegraph Accounts	18,607	6,460	+12,147	...	...	...	...	...	...	...	...	+12,147
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. AND TELEGRAPH — Net	...	...	...	...	...	...	...	...	...	...	...	...
ACCOUNT CURRENT BETWEEN GUARANTEED RAILWAYS AND PUBLIC WORKS—												
ACCOUNT BETWEEN—												
Guaranteed Railways and Public Works, India—												
Guaranteed Railways Accounts	536,451	374,903	+161,548	...	...	...	...	...	...	...	...	+161,548
Public Works Accounts	195,483	305,387	—109,904	...	...	...	...	...	...	...	...	—109,904
Guaranteed Railways and Public Works, Central Provinces—												
Public Works Accounts	45,305	47,445	...	—2,140	...	...	...	...	...	...	...	—2,140
Guaranteed Railways and Public Works Accounts, Burma—												
Public Works Accounts	1	...	...	...	+1	...	...	...	...	...	...	+1
Guaranteed Railways and Public Works, Assam—												
Public Works Accounts	...	49	...	...	...	—49	...	...	...	...	...	—49
Guaranteed Railways and Public Works, Bengal—												
Public Works Accounts	56	32	...	...	...	...	+24	...	...	...	...	+24
Guaranteed Railways and Public Works, N.-W. Provinces and Oudh—												
Public Works Accounts	22,363	97,192	...	...	...	...	...	—74,829	...	...	...	—74,829
Guaranteed Railways and Public Works, Punjab—												
Public Works Accounts	326	101	...	...	...	...	...	...	+225	...	...	+225
Guaranteed Railways and Public Works, Madras—												
Public Works Accounts	64,698	11,924	...	...	...	...	...	...	...	+52,774	...	+52,774
Guaranteed Railways and Public Works, Bombay—												
Public Works Accounts	46,666	74,322	...	...	...	...	...	...	...	...	—27,656	—27,656
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. & PUBLIC WORKS — Guaranteed Ry. Accounts	536,451	374,903	+161,548	...	...	...	...	...	...	...	...	+161,548
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. & PUBLIC WORKS — P. W. Accounts	374,898	536,452	—109,904	—2,140	+1	—49	+24	—74,829	+225	+52,774	—27,656	—161,554
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. & PUBLIC WORKS — Net	...	...	+51,644	—2,140	+1	—49	+24	—74,829	+225	+52,774	—27,656	—6

ACCOUNT CURRENT BETWEEN CIVIL AND POST OFFICE—													
ACCOUNT BETWEEN—													
India and Post Office—													
Civil Accounts	1,380,940	411,449	+ 969,491	...	...	...	...	...	...	...	...	...	...
Post Office Accounts	423,992	1,393,483	—969,491	...	...	...	...	...	...	...	...		
Central Provinces and Post Office—													
Civil Accounts	592,195	105,913	...	+486,282	...	...	...	...	...	...	...	—1	
Post Office Accounts	105,912	592,195	—486,283	...	...	...	...	...	...	...	...		
Burma and Post Office—													
Civil Accounts	1,539,667	160,316	...	...	+1,379,351	...	...	...	...	...	...	...	...
Post Office Accounts	160,315	1,539,666	—1,379,351	...	...	...	...	...	...	...	...		
Assam and Post Office—													
Civil Accounts	600,416	51,319	...	...	...	+549,097	...	...	...	...	...	...	...
Post Office Accounts	51,319	600,416	—549,097	...	...	...	...	...	...	...	...		
Bengal and Post Office—													
Civil Accounts	2,995,431	3,086,884	...	...	...	...	— 91,453	...	...	...	...	...	...
Post Office Accounts	3,086,883	2,995,430	+91,453	...	...	...	...	...	...	...	...		
N.-W. Provinces & Oudh and Post Office—													
Civil Accounts	1,003,500	2,626,298	...	...	...	...	...	—1,622,798	...	...	...	...	+
Post Office Accounts	2,626,299	1,003,500	+1,622,799	...	...	...	...	...	...	...	...		
Punjab and Post Office—													
Civil Accounts	1,088,858	1,865,647	...	...	...	...	...	...	—776,789	...	...	...	+1
Post Office Accounts	1,865,657	1,088,867	+776,790	...	...	...	...	...	...	...	...		
Madras and Post Office—													
Civil Accounts	1,391,486	1,912,923	...	...	...	...	...	...	...	—521,437	...	...	—1
Post Office Accounts	1,912,926	1,391,490	+521,436	...	...	...	...	...	...	...	...		
Bombay and Post Office—													
Civil Accounts	1,471,197	2,200,520	...	...	...	...	...	...	...	...	—729,323	...	...
Post Office Accounts	2,258,089	1,528,766	+729,323	...	...	...	...	...	...	...	...		
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND POST OFFICE. Civil Accounts	12,063,690	12,421,269	+969,491	+486,282	+1,379,351	+549,097	— 91,453	—1,622,798	—776,789	—521,437	—729,323	—357,579	
Post Office Accounts	12,491,392	12,133,813	+357,579	...	...	...	...	...	...	...	...	+357,579	
Net	...	...	+1,327,070	+486,282	+1,379,351	+549,097	—91,453	—1,622,798	—776,789	—521,437	—729,323	...	

NO. 97.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1898—*continued.*

	Credits.	Debits.	India General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNT CURRENT BETWEEN CIVIL AND TELEGRAPH—												
ACCOUNT BETWEEN—												
India and Telegraph—												
Civil Accounts	130,642	202,972	*—72,330*	...	...	...	...	...	...	...	...	+3
Telegraph Accounts	203,092	130,759	+72,333	...	...	...	...	...	...	...	...	
Central Provinces and Telegraph—												
Civil Accounts	4,016	9,106	...	*—5,090*	...	...	...	...	...	...	...	+1
Telegraph Accounts	9,107	4,016	+5,091	...	...	...	...	...	...	...	...	
Burma and Telegraph—												
Civil Accounts	83,905	93,072	...	...	*—9,167*	...	...	...	...	...	...	*—121*
Telegraph Accounts	92,907	83,861	+9,046	...	...	...	...	...	...	...	...	
Assam and Telegraph—												
Civil Accounts	8,777	27,811	...	...	...	*—19,034*	...	...	...	...	...	...
Telegraph Accounts	27,797	8,763	+19,034	...	...	...	...	...	...	...	...	
Bengal and Telegraph—												
Civil Accounts	236,888	32,452	...	...	...	...	+204,436	...	...	...	...	*—13*
Telegraph Accounts	32,397	236,846	*—204,449*	...	...	...	...	...	...	...	...	
N.-W. Provinces and Oudh and Telegraph—												
Civil Accounts	29,996	47,675	...	...	...	...	...	*—17,679*	...	...	...	+7
Telegraph Accounts	47,645	29,959	+17,686	...	...	...	...	...	...	...	...	
Punjab and Telegraph—												
Civil Accounts	58,289	66,192	...	...	...	...	...	...	*—7,903*	...	...	*—42*
Telegraph Accounts	66,124	58,263	+7,861	...	...	...	...	...	...	...	...	
Madras and Telegraph—												
Civil Accounts	74,428	57,643	...	...	...	...	...	...	...	+16,785	...	...
Telegraph Accounts	57,643	74,428	*—16,785*	...	...	...	...	...	...	...	...	
Bombay and Telegraph—												
Civil Accounts	225,549	175,122	...	...	...	...	...	...	...	...	+50,427	+125
Telegraph Accounts	174,560	224,862	*—50,302*	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND TELEGRAPH. Civil Accounts	852,490	712,045	*—72,330*	*—5,090*	*—9,167*	*—19,034*	+204,436	*—17,679*	*—7,903*	+16,785	+50,427	+140,445
Telegraph Accounts	711,272	851,757	*—140,485*	...	...	...	...	...	...	...	...	*—140,485*
Net	...	...	*—212,815*	*—5,090*	*—9,167*	*—19,034*	+204,436	*—17,679*	*—7,903*	+16,785	+50,427	*—40*

ACCOUNT CURRENT BETWEEN CIVIL AND GUARANTEED RAILWAYS—												
ACCOUNT BETWEEN—												
India and Guaranteed Railways—												
Civil Accounts	13,543	271,807	—258,264	...	...	...	...	...	...	...	...	} —2,817,455
Guaranteed Railway Accounts	3,223,828	5,783,019	—2,559,191	...	...	...	...	...	...	...	...	
Madras and Guaranteed Railways—												
Civil Accounts	1,243,869	568,295	...	...	...	...	...	...	...	+675,574	...	+675,574
Bombay and Guaranteed Railways—												
Civil Accounts	4,539,112	2,397,231	...	...	...	...	...	...	...	...	+2,141,881	+2,141,881
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND GUARANTEED RAILWAYS. Civil Accounts	5,796,524	3,237,333	—258,264	...	...	...	...	...	...	+675,574	+2,141,881	+2,559,191
Guaranteed Railway Accounts	3,223,828	5,783,019	—2,559,191	...	...	...	...	...	...	...	...	—2,559,191
Net	...	...	—2,817,455	...	...	...	...	...	...	+675,574	+2,141,881	...
ACCOUNT CURRENT BETWEEN CIVIL AND MARINE—												
ACCOUNT BETWEEN—												
India and Marine—												
Civil Accounts	47,048	23,811	+23,237	...	...	...	...	...	...	...	...	} —435
Marine Accounts	23,362	47,034	—23,672	...	...	...	...	...	...	...	...	
Burma and Marine—												
Civil Accounts	17,009	27,932	...	...	—10,923	...	...	...	...	...	...	} —1,281
Marine Accounts	26,724	17,082	+9,642	...	...	...	...	...	...	...	...	
Assam and Marine—												
Civil Accounts	1,053	1	...	...	...	+1,052	...	...	...	...	...	} ...
Marine Accounts	1	1,053	—1,052	...	...	...	...	...	...	...	...	
Bengal and Marine—												
Civil Accounts	19,503	67,803	...	...	...	...	—48,300	...	...	...	...	} —1,120
Marine Accounts	66,728	19,548	+47,180	...	...	...	...	...	...	...	...	
Madras and Marine—												
Civil Accounts	2,914	26	...	...	...	...	...	...	...	+2,888	...	} —342
Marine Accounts	27	3,257	—3,230	...	...	...	...	...	...	...	...	
Bombay and Marine—												
Civil Accounts	13,479	205,766	...	...	...	...	...	...	...	...	—192,287	} +152
Marine Accounts	205,891	13,452	+192,439	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MARINE. Civil Accounts	101,006	325,339	+23,237	...	—10,923	+1,052	—48,300	...	...	+2,888	—192,287	—224,333
Marine Accounts	322,733	101,426	+221,307	...	...	...	...	...	...	...	...	+221,307
Net	...	...	+244,544	...	—10,923	+1,052	— 8,300	...	...	+2,888	—192,287	—3,026

No. 97.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1898—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—												
ACCOUNT BETWEEN—												
India and Military, Bengal—												
Civil Accounts	98,966	1,316,163	—1,217,197	...	...	...	...	...	...	...	...	—11,373
Military Accounts	1,318,901	113,077	+1,205,824	...	...	...	...	...	...	...	...	
Central Provinces and Military, Bengal—												
Civil Accounts	4,913	128,015	...	—123,102	...	...	...	...	...	...	...	—362
Military Accounts	129,676	6,936	+122,740	...	...	...	...	...	...	...	...	
Burma and Military, Bengal—												
Civil Accounts	2,972	633	...	...	+2,339	...	...	...	...	...	...	+17
Military Accounts	678	3,000	—2,322	...	...	...	...	...	...	...	...	
Assam and Military, Bengal—												
Civil Accounts	8,772	152,174	...	...	...	—143,402	...	...	...	...	...	—315
Military Accounts	151,714	8,627	+143,087	...	...	...	...	...	...	...	...	
Bengal and Military, Bengal—												
Civil Accounts	28,833	345,781	...	...	...	...	—316,948	...	...	...	...	+802
Military Accounts	344,991	27,241	+317,750	...	...	...	...	...	...	...	...	
N.-W. P. and Oudh and Military, Bengal—												
Civil Accounts	64,178	3,035,367	...	...	...	...	...	—2,971,189	...	...	...	+8,519
Military Accounts	3,041,426	61,718	+2,979,708	...	...	...	...	...	...	...	...	
Punjab and Military, Bengal—												
Civil Accounts	33,886	267,095	...	...	...	...	...	...	—233,209	...	...	+2,722
Military Accounts	251,204	15,273	+235,931	...	...	...	...	...	...	...	...	
Madras and Military, Bengal—												
Civil Accounts	504	108	...	...	...	...	...	...	...	+396	...	...
Military Accounts	122	518	—396	...	...	...	...	...	...	...	...	
Bombay and Military, Bengal—												
Civil Accounts	2,641	7,678	...	...	...	...	...	...	...	...	—5,037	—7
Military Accounts	7,769	2,739	+5,030	...	...	...	...	...	...	...	...	
India and Military, Punjab—												
Civil Accounts	41,086	135,471	—94,385	...	...	...	...	...	...	...	...	—30,389
Military Accounts	146,963	82,967	+63,996	...	...	...	...	...	...	...	...	
Central Provinces and Military, Punjab—												
Civil Accounts	853	675	...	+178	...	...	...	...	...	...	...	—4
Military Accounts	868	1,050	—182	...	...	...	...	...	...	...	...	

Burma and Military, Punjab—													
Civil Accounts	128	196	...	...	—68	...	...	...	...	...	...	}	—20
Military Accounts	207	159	+48	...	...	...	...	...	...	...	...	}	
Assam and Military, Punjab—													
Civil Accounts	300	280	...	...	...	+20	...	...	...	...	...	}	...
Military Accounts	280	300	—20	...	...	...	...	...	...	...	...	}	
Bengal and Military, Punjab—													
Civil Accounts	3,641	15,590	...	...	...	...	—11,949	...	...	...	...	}	+71
Military Accounts	15,287	3,267	+12,020	...	...	...	...	...	...	...	...	}	
N.-W. P. and Oudh and Military, Punjab—													
Civil Accounts	12,121	64,969	...	...	...	...	...	—52,848	...	...	...	}	+1,181
Military Accounts	62,565	8,536	+54,029	...	...	...	...	...	...	...	...	}	
Punjab and Military, Punjab—													
Civil Accounts	195,834	6,937,637	...	...	...	...	...	...	—6,741,803	...	...	}	+28,145
Military Accounts	6,973,826	203,878	+6,769,948	...	...	...	...	...	...	...	...	}	
Madras and Military, Punjab—													
Civil Accounts	63	3,216	...	...	...	...	...	...	...	—3,153	...	}	—1
Military Accounts	3,561	409	+3,152	...	...	...	...	...	...	...	...	}	
Bombay and Military, Punjab—													
Civil Accounts	2,954	22,796	...	...	...	...	...	...	...	...	—19,842	}	+1,012
Military Accounts	22,746	1,892	+20,854	...	...	...	...	...	...	...	...	}	
India and Military, Madras—													
Civil Accounts	26,978	495,427	—468,449	...	...	...	...	...	...	...	...	}	+3,872
Military Accounts	499,305	26,984	...	...	...	...	...	...	...	+472,321	...	}	
Central Provinces and Military, Madras—													
Civil Accounts	2,832	47,749	...	—44,917	...	...	...	...	...	...	...	}	—258
Military Accounts	47,544	2,885	...	...	...	...	...	...	...	+44,659	...	}	
Burma and Military, Madras—													
Civil Accounts	46,637	902,385	...	...	—855,748	...	...	...	...	...	...	}	—2,051
Military Accounts	899,366	45,669	...	...	...	...	...	...	...	+853,697	...	}	
Assam and Military, Madras—													
Civil Accounts	32	...	...	...	...	+32	...	...	...	...	...	}	+124
Military Accounts	124	32	...	...	...	...	...	...	...	+92	...	}	
Bengal and Military, Madras—													
Civil Accounts	2,498	29,012	...	...	...	...	—26,514	...	...	...	...	}	—97
Military Accounts	29,293	2,876	...	...	...	...	...	...	...	+26,417	...	}	
N.-W. P. and Oudh and Military, Madras—													
Civil Accounts	414	21,847	...	...	...	...	...	—21,433	...	...	...	}	...
Military Accounts	21,635	202	...	...	...	...	...	...	...	+21,433	...	}	
Punjab and Military, Madras—													
Civil Accounts	821	25,361	...	...	...	...	...	...	—24,540	...	...	}	+101
Military Accounts	27,011	2,370	...	...	...	...	...	...	...	+24,641	...	}	
Madras and Military, Madras—													
Civil Accounts	42,282	1,666,044	...	...	...	...	...	...	...	—1,623,762	...	}	—2,158
Military Accounts	1,674,192	52,588	...	...	...	...	...	...	...	+1,621,604	...	}	
Bombay and Military, Madras—													
Civil Accounts	4,581	150,962	...	...	...	...	...	...	...	...	—146,381	}	+469
Military Accounts	150,713	3,863	...	...	...	...	...	...	...	+146,850	...	}	
Carried over . Civil Accounts	629,720	15,772,631	—1,780,031	—167,841	—853,477	—143,350	—355,411	—3,045,470	—6,999,552	—1,626,519	—171,260		—15,142,911
Military Accounts	15,821,967	679,056	+11,931,197	...	...	...	...	...	...	+3,211,714	...		+15,142,911
Net			+10,151,166	—167,841	—853,477	—143,350	—355,411	—3,045,470	—6,999,552	+1,585,195	—171,260		...

No. 97.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1898—*concluded.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward { Civil Accounts	629,720	15,772,631	—1,780,031	—167,841	—853,477	—143,350	—355,411	—3,045,470	—6,999,552	—1,626,519	—171,260	—15,142,911
Military Accounts	15,821,967	679,056	+11,931,197	...	...	...	...	...	...	+3,211,714	...	+15,142,911
Net			+10,151,166	—167,841	—853,477	—143,350	—355,411	—3,045,470	—6,999,552	+1,585,195	—171,260	...
ACCOUNT BETWEEN—												
India and Military, Bombay—												
Civil Accounts	119,832	1,032,059	—912,227	...	...	...	...	...	...	...	...	—31
Military Accounts	1,032,056	119,860	...	...	...	...	...	...	...	...	+912,196	
Central Provinces and Military, Bombay—												
Civil Accounts	7,393	158,367	...	—150,974	...	...	...	...	...	...	...	—5
Military Accounts	158,097	7,128	...	...	...	...	...	...	...	...	+150,969	
Burma and Military, Bombay—												
Civil Accounts	204	555	...	...	—351	...	...	...	...	...	...	...
Military Accounts	541	190	...	...	...	...	...	...	...	...	+351	
Assam and Military, Bombay—												
Civil Accounts	24	...	...	...	...	+24	...	...	...	...	...	...
Military Accounts	...	24	...	...	...	...	...	...	...	...	—24	
Bengal and Military, Bombay—												
Civil Accounts	547	1,097	...	...	...	...	—550	...	...	...	...	+218
Military Accounts	1,121	353	...	...	...	...	...	...	...	...	+768	
N.-W. P. and Oudh and Military, Bombay—												
Civil Accounts	341	16,417	...	...	...	...	...	—16,076	...	...	...	—1
Military Accounts	16,423	348	...	...	...	...	...	...	...	...	+16,075	
Punjab and Military, Bombay—												
Civil Accounts	2,722	53,498	...	...	...	...	...	...	—50,776	...	...	...
Military Accounts	53,145	2,369	...	...	...	...	...	...	...	...	+50,776	
Madras and Military, Bombay—												
Civil Accounts	155	4,843	...	...	...	...	...	...	...	—4,688	...	+2,825
Military Accounts	7,767	154	...	...	...	...	...	...	...	...	+7,513	
Bombay and Military, Bombay—												
Civil Accounts	143,171	2,426,762	...	...	...	...	...	...	...	...	—2,283,591	—3,006
Military Accounts	2,431,210	150,625	...	...	...	...	...	...	...	...	+2,280,585	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY. { Civil Accounts	904,109	19,466,229	—2,692,258	—318,815	—853,828	—143,326	—355,961	—3,061,546	—7,050,328	—1,631,207	—2,454,851	—18,562,120
Military Accounts	19,522,227	960,107	+11,931,197	...	...	...	...	...	...	+3,211,714	+3,419,209	+18,562,120
Net			+9,238,939	—318,815	—853,828	—143,326	—355,961	—3,061,546	—7,050,328	+1,580,507	+964,358	...

ACCOUNT CURRENT BETWEEN CIVIL AND PUBLIC WORKS—												
ACCOUNT BETWEEN—												
India and Public Works—												
Civil Accounts	7,828,685	3,265,490	+4,563,195	...	...	...	...	...	...	...	...	} —32,679
P. W. Accounts	4,870,322	9,466,196	—4,595,874	...	...	...	...	...	...	...	...	
Central Provinces & Public Works—												
Civil Accounts	978,261	1,690,653	...	—712,392	...	...	...	...	...	...	...	} +7,147
P. W. Accounts	2,656,260	1,936,721	...	+719,539	...	...	...	...	...	...	...	
Burma and Public Works—												
Civil Accounts	1,118,121	1,855,383	...	...	—737,262	...	...	...	...	...	...	} —48,855
P. W. Accounts	1,805,143	1,116,736	...	...	+688,407	...	...	...	...	...	...	
Assam and Public Works—												
Civil Accounts	30,718	1,020,633	...	...	...	—989,915	...	...	...	...	...	} +4,930
P. W. Accounts	1,773,833	778,988	...	...	...	+994,845	...	...	...	...	...	
Bengal and Public Works—												
Civil Accounts	2,946,727	4,405,150	...	...	...	...	—1,458,423	...	...	...	...	} +7,080
P. W. Accounts	4,970,623	3,505,120	...	...	...	...	+1,465,503	...	...	...	...	
N.-W. P. & Oudh and Public Works—												
Civil Accounts	3,517,684	3,504,028	...	...	...	...	...	+13,656	...	...	...	} —2,273
P. W. Accounts	3,694,477	3,710,406	...	...	...	...	...	—15,929	...	...	...	
Punjab and Public Works—												
Civil Accounts	4,112,523	3,069,484	...	...	...	...	...	...	+1,043,039	...	...	} +33,461
P. W. Accounts	4,376,287	5,385,865	...	...	...	...	...	...	—1,009,578	...	...	
Madras and Public Works—												
Civil Accounts	1,563,153	2,849,666	...	...	...	...	...	...	...	—1,286,513	...	} —9,584
P. W. Accounts	2,838,482	1,561,553	...	...	...	...	...	...	...	+1,276,929	...	
Bombay and Public Works—												
Civil Accounts	2,205,324	3,504,969	...	...	...	...	...	...	...	...	—1,299,645	} —28,865
P. W. Accounts	3,436,017	2,165,237	...	...	...	...	...	...	...	...	+1,270,780	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND PUBLIC WORKS. Civil Accts.	24,301,196	25,165,456	+4,563,195	—712,392	—737,262	—989,915	—1,458,423	+13,656	+1,043,039	—1,286,513	—1,299,645	—864,260
P. W. Accts.	30,421,444	29,626,822	—4,595,874	+719,539	+688,407	+994,845	+1,465,503	—15,929	—1,009,578	+1,276,929	+1,270,780	+794,622
Net			—32,679	+7,147	—48,855	+4,930	+7,080	—2,273	+33,461	—9,584	—28,865	—69,638

No. 98.—ACCOUNT of Receipts and Disbursements on REMITTANCE ACCOUNT between ENGLAND and INDIA, for the Year ended 31st March 1898.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	ENGLAND.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Postal & Money Order transactions in India	...	...	...	...	...	...	...	...	95,398	95,398	...	95,398
Advances in India on account of the Emigration of Coolies and supplies to Her Majesty's Ships on the East India Station—												
Military	...	...	...	...	...	...	...	...	14	14	...	14
Little Basses' Light Vessel Dues	...	...	766	...	2,249	...	...	307	569	3,891	...	3,891
Balances of Shipping Masters' accounts	...	...	24	...	1,213	...	...	23	171	1,431	...	1,431
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	2	...	...	...	...	...	...	...	2	4	...	4
Enlistment of Natives of India for service in the Colonies—												
Military	168	...	...	...	...	...	.	...	1	169	...	169
Receipts on account of Suakin Force	...	...	...	...	...	...	...	...	418	418	...	418
Receipts on account of Indian Native Troops sent to Mombassa	...	...	...	...	...	...	...	...	789	789	...	789
Royal Commission on Indian Expenditure	11	...	...	...	...	...	...	...	...	11	...	11
Unpaid Family Remittances on account of Hong-Kong Regiment and Police and Asiatic Artillery and Singapore Companies of Artillery—												
Civil	61	...	...	...	...	...	...	...	...	61	...	61
Military	1,064	...	...	...	...	...	...	...	...	1,064	...	1,064
Miscellaneous Receipts—												
Civil	11	...	...	...	...	...	2	90	6	109	...	109
Military	297	...	...	...	...	...	...	76	306	679	...	679
Marine	233	...	...	...	...	...	...	...	...	233	...	233
TOTAL	1,847	...	790	...	3,462	...	2	496	97,674	104,271	...	104,271
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Bills drawn by the Mission to the Court of Persia	21,000	...	...	...	...	...	...	...	...	21,000	...	21,000
Family and Miscellaneous Remittances made by means of Rolls—												
Military	17,505	...	...	...	...	..	...	4,863	5,759	28,127	...	28,127
Family Remittances, Indo-European Telegraph Department	840	...	...	...	...	...	...	...	...	840	...	840
Remittances by Administrators General	1,937	...	...	...	...	...	...	85	...	2,022	...	2,022
East Indian Railway Company: Advances in England for purchase of Stores, etc.	632,266	...	...	...	...	...	...	...	...	632,266	...	632,266
Rajputana-Malwa Railway: Do. do. do.	31,672	...	...	...	...	...	...	...	...	31,672	...	31,672
South Indian Railway Company: Do. do. do.	...	...	...	...	...	...	...	38,334	...	38,334	...	38,334
Bengal North-Western and Tirhoot Railway Company: Do. do. do.	...	...	...	...	189,664	...	...	...	...	189,664	...	189,664
Stores purchased in England chargeable to Provincial and Local Funds, and to Foreign States, etc.—												
Civil	80	9½	1,192	24	9,184	1,163	1,094	6,271	12,082	31,181	...	31,181
Public Works	58,612	30	6,036	4,859	59,672	3,403	443	14,359	15,993	163,407	...	163,407

Pay and Pensions paid in England chargeable to Provincial and Local Funds, and to Foreign States, etc.—												
Civil	25,924	...	445	...	485	509	...	1,236	1,777	30,376	...	30,376
Stamps on Military Commission	16	...	...	...	...	...	...	11	6	33	...	33
Miscellaneous Receipts—												
Civil	1,574	...	...	...	85	...	194	90	8	1,951	...	1,951
Military	301	...	...	...	...	...	...	4	192	497	...	497
Public Works	54	...	...	...	...	36	...	...	...	90	...	90
Marine	2	...	...	...	...	...	...	...	...	2	...	2
Purchase of Drafts on India	112,843	...	...	...	...	...	...	...	556,546	669,389	...	669,389
TOTAL	904,626	121	7,673	4,883	259,090	5,111	1,731	65,253	592,363	1,840,851	...	1,840,851
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Repayment by Her Majesty's Treasury and other Public Departments, in respect of—												
Expenses attending the employment of Indian Native Troops at Suakin	...	...	...	...	...	...	...	...	...	...	14,946	14,946
Expenses attending the employment of Indian Native Troops sent to Mombassa	...	...	...	...	...	...	...	...	...	...	14,003	14,003
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station	...	...	...	...	...	...	...	...	...	...	71,018	71,018
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	...	...	...	...	...	...	...	...	...	...	25,949	25,949
Pensions paid in India to retired Hong-Kong Police	...	...	...	...	...	...	...	...	...	...	1,076	1,076
Expenses incurred in India in connection with the enlistment of Natives of India for service in the Colonies	...	...	...	...	...	...	...	...	...	...	5,933	5,933
Remittances paid in India on behalf of Officers and men of the Hong-Kong Regiment and Asiatic Artillery	...	...	...	...	...	...	...	...	...	...	18,786	18,786
Moiety of expenditure in India in connection with the Mekong Boundary Commission	...	...	...	...	...	...	...	...	...	...	587	587
Miscellaneous advances made in India	...	...	...	...	...	...	...	...	...	...	28,208	28,208
TOTAL	...	...	...	...	...	...	...	...	...	...	180,506	180,506
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Estates remitted from India by Adminstrators General by means of Bills on London	...	...	...	...	...	...	...	...	...	...	22,728	22,728
East Indian Railway Company:												
On account of Debentures issued	...	...	...	...	...	...	...	...	...	...	592,497	592,497
Transfer fees and miscellaneous refunds	...	...	...	...	...	...	...	...	...	...	2,168	2,168
South Indian Railway Company: Transfer fees and miscellaneous refunds	...	...	...	...	...	...	...	...	...	...	377	377
Bengal and North-Western Railway Company: Ditto ditto	...	...	...	...	...	...	...	..	...	...	689	689
Miscellaneous receipts	...	...	...	...	...	...	...	...	...	...	9,964	9,964
TOTAL	...	...	...	...	...	...	...	...	...	...	628,423	628,423
Total Receipts on Remittance Account between England and India £	906,473	121	8,463	4,883	262,552	5,111	1,733	65,749	690,037	1,945,122	808,929	2,754,051

No. 98.—ACCOUNT of Receipts and Disbursements on REMITTANCE ACCOUNT between ENGLAND and INDIA, for the Year ended 31st March 1898 —*continued.*

Disbursements.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	ENGLAND.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Postal and Money Order transactions in India	...	...	...	...	...	...	...	...	408	408	...	408
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station—												
Civil	24,972	...	...	...	...	...	...	12,688	...	37,660	...	37,660
Military	...	...	...	...	...	...	...	...	138	138	...	138
Marine	32,298	...	...	...	...	...	...	...	...	32,298	...	32,298
Little Basses' Light Vessel Dues	...	...	...	...	18	...	...	3	...	21	...	21
Balances of Shipping Masters' accounts	...	...	20	...	...	...	...	...	44	64	...	64
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	10,547	...	...	...	...	...	...	10,740	4,300	25,587	...	25,587
Pensions paid in India to Naval and Greenwich Hospital pensioners	18	...	2	...	...	...	...	86	22	128	...	128
Pensions paid in India to retired Hong-Kong Police	...	...	...	...	13	56	1,050	12	...	1,131	...	1,131
Enlistment of Natives of India for service in the Colonies—												
Military	4,355	...	...	...	...	...	...	96	190	4,641	...	4,641
Payments on account of Suakin Force	...	...	...	...	...	...	...	...	3,127	3,127	...	3,127
Payments on account of Indian Native Troops sent to Mombassa	205	...	...	...	...	...	...	...	29,833	30,038	...	30,038
Royal Commission on Indian expenditure	88	...	...	...	...	...	...	...	...	88	...	88
Payments of Remittances on account of Hong-Kong Regiment and Police and Asiatic Artillery and Singapore Companies of Artillery—												
Civil	3,321	...	...	...	...	...	...	...	...	3,321	...	3,321
Military	22,534	...	...	...	...	...	...	...	...	22,534	...	22,534
Miscellaneous Payments—												
Civil	736	...	546	...	26	...	...	...	556	1,864	...	1,864
Military	11,823	...	...	...	...	...	...	1,568	12,701	26,092	...	26,092
Public Works	554	...	...	...	...	...	...	...	...	554	...	554
Marine	25,589	...	...	...	...	...	...	...	...	25,589	...	25,589
TOTAL	137,040	...	568	...	57	56	1,050	25,193	51,319	215,283	...	215,283
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of Rolls	8	...	...	...	...	...	...	36	7	51	...	51
Remittances by Administrators General	14	...	...	...	...	...	...	...	...	14	...	14
East Indian Railway Company	592,497	...	...	...	...	...	...	...	...	592,497	...	592,497

Miscellaneous Payments—												
Civil	9,890	...	18	...	1	...	454	3	2	10,368	...	10,368
Military	315	...	...	...	...	...	...	38	148	501	...	501
Public Works	...	...	...	...	...	...	109	...	2	111	...	111
Marine	17	...	...	...	...	...	...	...	...	17	...	17
TOTAL	602,741	...	18	...	1	...	563	77	159	603,559	...	603,559
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Payments to Her Majesty's Treasury and other Public Departments, on account of—												
Postal and Money Order transactions	...	...	...	...	...	...	...	...	...	...	86,037	86,037
Little Basses' Light Vessel Dues	...	...	...	...	...	...	...	...	...	...	2,896	2,896
Balances of Shipping Masters' accounts	...	...	...	...	...	...	...	...	...	...	1,583	1,583
Miscellaneous	...	...	...	...	...	...	...	...	...	...	316	316
TOTAL	...	...	...	...	...	...	...	...	...	...	90,832	90,832
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances	...	...	...	...	...	...	...	...	...	...	25,785	25,785
Remittances by Administrators General	...	...	...	...	...	...	...	...	...	...	17,040	17,040
East Indian Railway Company: Advances for purchase of Stores, etc.	...	...	...	...	...	...	...	...	...	...	634,434	634,434
Rajputana-Malwa Railway: Do. do. do.	...	...	...	...	...	...	...	...	...	...	31,672	31,672
South Indian Railway Company: Do. do.	...	...	...	...	...	...	...	...	...	...	38,711	38,711
Bengal and North-Western Railway Company: Do. do.	...	...	...	...	...	...	...	...	...	...	190,353	190,353
Stores chargeable to Provincial and Local Funds, and to Native States	...	...	...	...	...	...	...	...	...	...	194,588	194,588
Bills drawn by the Mission to the Court of Persia, in respect of advances made on Indian account	...	...	...	...	...	...	...	...	...	...	21,000	21,000
Pay and Pensions chargeable to Native States, Local Funds, etc.	...	...	...	...	...	...	...	...	...	...	30,389	30,389
Miscellaneous payments to be brought to charge or recovered in India	...	...	...	...	...	...	...	...	...	...	1,778	1,778
Purchase of Drafts on India	...	...	...	...	...	...	...	...	...	...	669,389	669,389
TOTAL	...	...	...	...	...	...	...	...	...	...	1,855,139	1,855,139
Total Disbursements on Remittance Account between England and India £	739,781	...	586	...	58	56	1,613	25,270	51,478	818,842	1,945,971	2,764,813

APPENDIX B.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

ACCOUNT

OF

EXCLUDED LOCAL FUNDS

FOR

1897-98.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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ACCOUNT of EXCLUDED LOCAL FUNDS

(The details are given in the following

Receipts.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds.		IV. Miscellaneous Funds.	Total.
			Presidency Funds.	Other Funds.		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE—						
Income from Land, the property of the Funds	30,839	3,724	93,290	435	29,567	157,855
STAMPS—						
Sale of Stamps	...	348	...	...	...	348
EXCISE—						
License Fees and Duties	209	3,977	...	...	12,015	16,201
PROVINCIAL RATES—						
Rates and Cesses on Lands	8	393	...	...	...	401
Miscellaneous	...	...	...	...	201	201
ASSESSED TAXES—						
Taxes upon Houses	21,574	35,685	...	...	...	57,259
Licenses on Trades and Professions	2,391	813	...	...	...	3,204
Chowkidari Tax	3,717	3,052	...	...	...	6,769
Octroi	61,982	8,829	...	...	...	70,811
Miscellaneous (including Taxes on Horses and Carriages)	3,949	1,640	...	...	...	5,589
REGISTRATION—						
Fees and Miscellaneous	...	28	...	2	...	30
INTEREST—						
Interest on Government Securities and other Investments	406	1,526	19,748	5,130	10,253	37,063
POLICE—						
Fees, Fines, and Forfeitures	3,378	611	...	103	236	4,328
Unclaimed Property	146	11	...	...	...	157
Miscellaneous (including Cattle-pound receipts)	2,452	736	...	...	13,387	16,575
MARINE—						
Hire of Vessels	...	...	5,821	3,116	27	8,964
Sale-proceeds of Vessels and Stores	...	...	...	630	8	638
Pilotage receipts	...	...	14,238	14,568	22,124	50,930
Other Fees and Dues	...	...	756,572	274,400	11,583	1,042,555
EDUCATION—						
School Fees	203	441	...	...	23,018	23,662
Miscellaneous	...	1,785	...	...	4,553	6,338
MEDICAL—						
Hospital receipts (including sale of Medicines)	44	265	...	...	...	309
MINOR DEPARTMENTS—						
Agriculture—						
Public Gardens	2,277	682	...	...	...	2,959
Public Exhibitions and Fairs	...	86	...	...	...	86
Sanitation—						
Conservancy Tax and Fees	17,811	1,068	573	...	...	19,452
Sales of Manure, etc.	4,373	1,275	...	...	...	5,648
Water-supply—						
Sale of Water	1,734	...	6,418	6,733	...	14,885
Other receipts	68	177	...	...	...	245
SUPERANNUATION—						
Contributions towards Pensions, etc.	...	...	...	3	...	3
MISCELLANEOUS—						
Sales of old Materials	275	9	1,038	373	123	1,818
Sales of Land and Houses	84	650	13,891	2,321	13,544	30,490
Contributions (including Grants-in-aid from Government)	18,782	2,499	13,206	3,865	10,695	49,047
Rents of Houses	1,963	1,746	72,925	2,884	379	79,897
Sales of Fruit, Grass, etc.	14,673	468	236	550	94	16,021
Miscellaneous	24,448	11,380	19,569	2,943	8,681	67,021
PUBLIC WORKS—						
Tolls and Ferries	138	734	117,219	10,510	15,141	143,742
Miscellaneous	652	83	41,784	48	14,770	57,337
	218,576	84,721	1,176,528	328,614	190,399	1,998,838
DEPOSITS AND ADVANCES—						
Loans from Government	...	...	7,932	...	...	7,932
Loans by Public Subscription	...	...	149,750	84,442	...	234,192
Sale-proceeds of Investments	1,862	...	71,879	2,700	878	77,319
Stock Account	...	...	70,108	2,584	...	72,692
Other Deposits and Advances	8,033	6,106	14,561	30,189	477	59,366
TOTAL RECEIPTS . *Rx.*	228,471	90,827	1,490,758	448,529	191,754	2,450,339
OPENING BALANCE . *Rx.*	(*a*)42,777	(*a*)33,168	245,246	129,375	(*a*)48,514	499,080
GRAND TOTAL . *Rx.*	271,248	123,995	1,736,004	577,904	240,268	2,949,419

(*a*) The difference between this and the closing balance of last year is explained in the detailed Accounts.

for the Year ended 31st March 1898.

Accounts marked I to IV.)

Disbursements.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REFUNDS—						
Refunds of Taxes	5,626	201	212	382	383	6,804
Miscellaneous Refunds	531	149	...	2,242	596	3,518
CHARGES OF COLLECTION OF REVENUE—						
Excise Establishments	20	...	...	...	205	225
Rate and Cess Collecting Establishments	2,988	2,723	566	...	3,367	9,644
Other Collecting Establishments	3,676	1,986	32,795	19,753	290	58,500
INTEREST—						
Interest on Debt	1,054	...	425,394	27,096	710	454,254
GENERAL ADMINISTRATION—						
Establishments engaged in General Management and Accounts	12,324	3,920	84,938	16,835	6,531	124,548
Contributions towards Establishment in Government Offices	568	479	580	1,515	778	3,920
LAW AND JUSTICE—						
Criminal Courts	75	203	...	2	...	280
Jails	59	117	...	...	...	176
POLICE—						
Executive Force	32,008	21,788	7,742	5,479	1,938	68,955
Miscellaneous (including Cattle-pounds)	683	947	50	491	12,184	14,355
MARINE—						
Dockyard and Port Establishments	...	...	111,348	57,247	2,722	171,317
Pilotage Establishments	...	...	14,310	11,889	17,172	43,371
Ship and Boat Establishments	...	...	30,842	15,616	1,569	48,027
Light-houses and Light-ships	...	...	26,269	9,859	...	36,128
Building, Purchase, and Repair of Ships	...	...	37,131	25,901	1,593	64,625
Miscellaneous	...	...	5,610	32,370	3,759	41,739
EDUCATION—						
Inspection	...	43	...	...	...	43
Colleges and Schools	395	2,779	...	...	28,558	31,732
Scholarships and Prizes	...	131	...	...	1,664	1,795
Grants-in-aid	709	1,129	...	5	251	2,094
Miscellaneous	...	48	...	...	6,196	6,244
MEDICAL—						
Professional Establishments	1,034	220	...	1,672	...	2,926
Hospitals and Dispensaries	16,919	2,585	4,664	...	7,017	31,185
Vaccination	768	786	...	...	...	1,554
MINOR DEPARTMENTS—						
Public Gardens (Establishment and other charges)	9,184	1,826	...	...	...	11,010
Cemeteries (Establishment and other charges)	744	34	...	...	...	778
Public Exhibitions and Fairs	1	470	...	...	...	471
Conservancy (Establishment and other charges)	83,976	16,374	228	1,076	199	101,853
Water-supply (Establishment and other charges)	2,666	464	4,076	...	...	7,206
Statistical Establishments	17	106	...	...	...	123
SUPERANNUATION—						
Pensions and Gratuities	38	127	6,210	4,318	1,483	12,176
MISCELLANEOUS—						
Rents, Rates, and Taxes	727	638	58,495	4,131	629	64,620
Petty Establishments	7,522	1,302	787	...	8	9,619
Miscellaneous	4,148	5,009	44,346	2,454	53,819	109,776
PUBLIC WORKS—						
Supervising Establishment, Tools and Plant	321	360	*—27,052*	16,976	2,799	*—6,596*
Stock not chargeable to any particular work	...	...	26,469	6,685	...	33,154
Original Works—						
Buildings	6,785	2,345	65,756	4,346	17	79,249
Roads	693	124	6,923	109	699	8,548
Port Appliances	...	...	57,273	10,926	...	68,199
Other Works	7,355	2,027	10,028	9,465	18,156	47,031
Maintenance and Repairs—						
Buildings	2,375	904	16,983	3,990	354	24,606
Roads	14,814	2,470	18,015	2,018	7,798	45,115
Port Appliances	...	...	27,501	6,928	...	34,429
Other Works	2,474	1,321	109,867	6,389	1,317	121,368
Petty Construction and Repairs	1,850	6,143	3,572	2,558	2,126	16,249
	225,127	82,278	1,211,928	310,723	186,887	2,016,943
DEPOSITS AND ADVANCES—						
Repayment of Loans from Government	1,004	...	28,578	4,974	...	34,556
Repayment of Loans from the Public	...	...	90,000	5,900	...	95,900
Investment in Government Securities or otherwise	...	977	41,615	58,944	1,825	103,361
Stock Account	...	...	66,766	1,138	...	67,904
Other Deposits and Advances	1,088	6,205	72,782	19,868	1,152	101,095
TOTAL DISBURSEMENTS . *Rx.*	227,219	89,460	1,511,669	401,547	189,864	2,419,759
CLOSING BALANCE . *Rx.*	44,029	34,535	224,335	176,357	50,404	529,660
GRAND TOTAL . *Rx.*	271,248	123,995	1,736,004	577,904	240,268	2,949,419

I.—ACCOUNT of CANTONMENT FUNDS, for the Year ended 31st March 1898.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts.										
LAND REVENUE—										
Income from Land, the property of the Funds	3,080	1,418	1,341	9	426	11,390	11,880	1	1,294	30,839
EXCISE—										
License Fees and Duties	189	...	17	...	...	...	3	...	...	209
PROVINCIAL RATES—										
Rates and Cesses on Lands	...	...	...	...	...	...	...	...	8	8
ASSESSED TAXES—										
Taxes upon Houses	431	47	2,616	93	1,908	3,551	7,585	1,005	4,338	21,574
Licenses on Trades and Professions	259	52	341	...	...	643	88	181	827	2,391
Chowkidari Tax	2,431	...	...	...	...	1,286	...	...	...	3,717
Octroi	13,752	9,290	...	...	...	9,847	23,343	...	5,750	61,982
Miscellaneous (including Taxes on Horses and Carriages)	106	53	294	16	151	350	957	255	1,767	3,949
INTEREST—										
Interest on Government Securities and other Investments	...	34	...	...	...	256	...	...	116	406
POLICE—										
Fees, Fines, and Forfeitures	633	125	227	3	86	403	1,098	129	674	3,378
Unclaimed Property	84	...	27	...	1	5	22	2	5	146
Miscellaneous (including Cattle-pound receipts)	210	357	184	179	133	711	309	107	262	2,452
EDUCATION—										
School Fees	...	...	...	...	...	...	...	...	203	203
MEDICAL—										
Hospital receipts (including sale of Medicines)	...	32	...	...	2	...	...	3	7	44
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	408	60	353	...	...	597	685	...	174	2,277
Sanitation—										
Conservancy Tax and Fees	375	775	2,634	27	1,070	5,158	2,615	177	4,980	17,811
Sales of Manure, etc.	507	190	1	...	...	455	1,126	90	1,998	4,373
Water-supply—										
Sale of Water	682	...	2	...	684	...	332	11	23	1,734
Other receipts	...	23	12	21	...	...	...	...	12	68
MISCELLANEOUS—										
Sales of old Materials	91	3	20	...	6	44	96	...	15	275
Sales of Land and Houses	11	...	...	...	...	...	...	...	73	84
Contributions (including Grants-in-aid from Government)	2,420	304	7,022	591	779	1,314	3,287	255	2,810	18,782
Rents of Houses	577	468	2	...	45	84	255	...	532	1,963
Sales of Fruit, Grass, etc.	720	757	636	76	759	5,486	4,268	311	1,660	14,673
Miscellaneous	7,263	682	1,620	...	1,571	4,455	5,993	53	2,811	24,448
PUBLIC WORKS—										
Tolls and Ferries	...	...	1	...	122	...	8	...	7	138
Miscellaneous	32	49	300	...	...	34	234	...	3	652
DEPOSITS AND ADVANCES—										
Sale-proceeds of Investments	...	...	...	...	...	...	...	...	1,862	1,862
Other Deposits and Advances	...	33	6	...	51	151	252	...	7,540	8,033
TOTAL RECEIPTS . *Rx.*	34,261	14,758	17,656	1,015	7,794	46,220	64,436	2,580	39,751	228,471
OPENING BALANCE . *Rx.*	4,392	1,593	1,715	85	921	12,452	(*a*)12,242	406	8,971	42,777
GRAND TOTAL . *Rx.*	38,653	16,351	19,371	1,100	8,715	58,672	76,678	2,986	48,722	271,248

Disbursements.

Refunds—											
Refunds of Taxes	1,062	2,404	20	...	...	121	1,896	22	101	5,626
Miscellaneous Refunds	63	...	187	...	6	69	193	2	11	531
Charges of Collection of Revenue—										
Excise Establishments	...	...	...	...	...	20	...	...	...	20
Rate and Cess Collecting Establishments	139	...	337	...	129	647	1,103	171	462	2,988
Other Collecting Establishments	713	699	...	83	150	674	1,209	...	148	3,676
Interest—										
Interest on Debt	812	...	...	...	...	...	...	2	240	1,054
General Administration—										
Establishments engaged in General Management and Accounts	1,576	515	1,102	...	496	2,725	3,570	226	2,114	12,324
Contributions towards Establishment in Government Offices	08	...	81	...	72	259	...	...	88	568
Law and Justice—										
Criminal Courts	75	...	...	...	...	...	...	...	...	75
Jails	58	...	...	...	1	...	...	...	...	59
Police—										
Executive Force	5,178	1,857	4,162	...	897	5,257	9,187	...	5,470	32,008
Miscellaneous (including Cattle-pounds)	89	99	55	41	...	138	125	63	73	683
Education—										
Colleges and Schools	...	...	...	...	...	...	...	...	395	395
Grants-in-aid	420	5	...	...	...	82	184	...	18	709
Medical—										
Professional Establishments	221	236	...	...	...	...	577	...	...	1,034
Hospitals and Dispensaries	871	398	66	...	221	3,021	1,990	310	10,042	16,919
Vaccination	87	68	35	...	34	215	177	...	152	768
Minor Departments—										
Public Gardens (Establishment and other charges)	1,304	486	343	3	52	2,615	3,635	...	746	9,184
Cemeteries (Establishment and other charges)	101	12	1	...	...	334	284	...	12	744
Public Exhibitions and Fairs	...	...	...	...	...	...	1	...	...	1
Conservancy (Establishment and other charges)	9,376	5,247	7,464	699	3,214	18,679	21,283	1,380	16,634	83,976
Water-supply (Establishment and other charges)	800	386	266	18	279	16	314	6	581	2,666
Statistical Establishments	17	...	...	...	...	...	...	...	...	17
Superannuation—										
Pensions and Gratuities	17	7	...	...	...	...	3	...	11	38
Miscellaneous—										
Rents, Rates, and Taxes	22	84	...	...	402	78	99	...	42	727
Petty Establishments	1,228	252	270	9	179	3,460	2,022	...	102	7,522
Miscellaneous	806	249	819	...	615	53	1,465	13	128	4,148
Public Works—										
Supervising Establishment, Tools and Plant	63	83	53	...	...	...	5	20	97	321
Original Works—										
Buildings	4,410	...	347	25	55	546	212	15	1,175	6,785
Roads	94	...	...	...	26	140	430	...	3	693
Other Works	774	264	788	...	300	1,328	3,597	148	156	7,355
Maintenance and Repairs—										
Buildings	447	205	222	12	127	671	578	...	113	2,375
Roads	1,145	911	1,322	4	399	3,240	5,408	268	2,117	14,814
Other Works	252	147	93	1	60	293	1,393	32	203	2,474
Petty Construction and Repairs	376	8	111	86	36	216	371	21	625	1,850
Deposits and Advances—										
Repayment of Loans from Government	1,004	...	...	...	...	...	...	...	...	1,004
Other Deposits and Advances	5	23	5	...	16	51	176	3	809	1,088
TOTAL DISBURSEMENTS . *Rx.*	33,673	14,645	18,149	981	7,766	44,948	61,487	2,702	42,868	227,219
CLOSING BALANCE . *Rx.*	4,980	1,706	1,222	119	949	13,724	15,191	284	5,854	44,029
GRAND TOTAL . *Rx.*	38,653	16,351	19,371	1,100	8,715	58,672	76,678	2,986	48,722	271,248

(*a*) Exceeds last year's closing balance by Rx. 92 owing to the inclusion of the Mardan Cantonment Fund from 1st April 1897.

II.—ACCOUNT of TOWN AND BAZAR FUNDS, for the Year ended 31st March 1898.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE—										
Income from Land, the property of the Funds	660	...	245	...	2,019	...	...	...	800	3,724
STAMPS—										
Sale of Stamps	348	...	...	...	...	...	...	...	...	348
EXCISE—										
License Fees and Duties	3,975	...	2	...	...	...	...	...	...	3,977
PROVINCIAL RATES—										
Rates and Cesses on Lands	140	...	...	...	253	...	...	...	...	393
ASSESSED TAXES—										
Taxes upon Houses	464	...	1,299	...	...	33,690	24	...	208	35,685
Licenses on Trades and Professions	646	...	...	...	...	163	...	...	4	813
Chowkidari Tax	2,233	...	...	...	...	...	819	...	...	3,052
Octroi	8,829	...	...	...	...	...	...	...	...	8,829
Miscellaneous (including Taxes on Horses and Carriages)	1,207	...	...	...	...	...	...	...	433	1,640
REGISTRATION—										
Fees and Miscellaneous	28	...	...	...	...	...	...	...	...	28
INTEREST—										
Interest on Government Securities and other Investments	1,361	...	...	...	...	41	...	...	124	1,526
POLICE—										
Fees, Fines, and Forfeitures	480	...	106	...	...	...	...	...	25	611
Unclaimed Property	10	...	1	...	...	...	...	...	...	11
Miscellaneous (including Cattle-pound receipts)	127	...	302	296	...	...	...	...	11	736
EDUCATION—										
School Fees	401	...	7	...	...	...	...	...	33	441
Miscellaneous	1,765	...	20	...	...	...	...	...	...	1,785
MEDICAL—										
Hospital receipts (including sale of Medicines)	...	...	208	...	...	4	...	...	53	265
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	668	...	...	...	...	12	...	...	2	682
Public Exhibitions and Fairs	...	...	...	...	...	86	...	...	...	86
Sanitation—										
Conservancy Tax and Fees	843	...	14	...	...	...	5	...	206	1,068
Sales of Manure, etc.	12	...	5	...	...	1,249	8	...	1	1,275
WATER-SUPPLY—										
Other receipts	...	...	...	177	...	...	...	...	...	177
MISCELLANEOUS—										
Sales of old Materials	3	...	6	...	...	...	...	...	...	9
Sales of Land and Houses	342	...	...	...	...	...	...	...	308	650
Contributions (including Grants-in-aid from Government)	504	...	897	270	...	...	...	...	828	2,499
Rents of Houses	576	...	...	...	...	710	33	...	427	1,746
Sales of Fruit, Grass, etc.	229	...	60	...	...	67	13	...	99	468
Miscellaneous	1,467	...	7,337	64	366	1,817	94	...	235	11,380
PUBLIC WORKS—										
Tolls and Ferries	...	...	364	...	105	...	...	...	265	734
Miscellaneous	30	...	...	...	53	...	...	...	...	83
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	5,865	...	223	...	...	6	1	...	11	6,106
TOTAL RECEIPTS *Rx.*	33,213	...	11,096	807	2,796	37,845	997	...	4,073	90,827
OPENING BALANCE *Rx.*	13,881	...	5,915(*a*)	253	1,475	8,066	471	...	3,107	33,168
GRAND TOTAL *Rx.*	47,094	...	17,011	1,060	4,271	45,911	1,468	...	7,180	123,995

Disbursements.											
REFUNDS—											
Refunds of Taxes	128	...	56	...	...	16	...	...	1	201	
Miscellaneous Refunds	63	...	67	...	1	18	...	...	...	149	
CHARGES OF COLLECTION OF REVENUE—											
Rate and Cess Collecting Establishments	317	...	...	...	...	2,343	45	...	18	2,723	
Other Collecting Establishments	825	...	118	84	584	338	...	...	37	1,986	
GENERAL ADMINISTRATION—											
Establishments engaged in General Management and Accounts	2,227	...	393	...	...	469	42	...	589	3,920	
Contribution towards Establishments in Government Offices	226	...	220	...	18	...	...	...	15	479	
LAW AND JUSTICE—											
Criminal Courts	203	...	...	...	...	...	...	...	...	203	
Jails	117	...	...	...	...	...	...	...	...	117	
POLICE—											
Executive Force	3,073	...	...	...	...	18,091	532	...	92	21,788	
Miscellaneous (including Cattle-pounds)	693	...	57	106	...	82	3	...	6	947	
EDUCATION—											
Inspection	43	...	...	...	...	...	...	...	...	43	
Colleges and Schools	2,556	...	90	...	...	...	...	...	133	2,779	
Scholarships and Prizes	127	...	3	...	...	...	...	...	1	131	
Grants-in-aid	431	...	686	12	...	...	...	...	...	1,129	
Miscellaneous	24	...	12	...	...	...	...	...	12	48	
MEDICAL—											
Professional Establishments	220	...	...	...	...	...	...	...	...	220	
Hospitals and Dispensaries	365	...	1,015	9	362	431	...	...	403	2,585	
Vaccination	27	...	119	...	...	637	...	...	3	786	
MINOR DEPARTMENTS—											
Public Gardens (Establishment and other charges)	1,685	...	...	...	44	59	...	...	38	1,826	
Cemeteries (Establishment and other charges)	34	...	...	...	...	...	...	...	...	34	
Public Exhibitions and Fairs	410	...	...	...	50	10	...	...	...	470	
Conservancy (Establishment and other charges)	3,317	...	2,139	204	126	9,710	243	...	635	16,374	
Water-supply (Establishment and other charges)	213	...	...	57	134	...	...	...	60	464	
Statistical Establishments	...	...	92	...	...	14	...	...	...	106	
SUPERANNUATION—											
Pensions and Gratuities	70	...	...	...	...	...	...	...	57	127	
MISCELLANEOUS—											
Rents, Rates and Taxes	638	...	...	...	...	...	...	...	...	638	
Petty Establishments	267	...	826	...	4	16	7	...	182	1,302	
Miscellaneous	3,200	...	503	28	982	260	6	...	20	5,009	
PUBLIC WORKS—											
Supervising Establishment, Tools and Plant	237	...	55	...	5	...	...	...	63	360	
Original Works—											
Buildings	698	...	380	...	...	...	42	...	1,225	2,345	
Roads	...	...	124	...	...	...	...	...	...	124	
Other Works	1,091	...	844	18	...	...	79	...	...	2,027	
Maintenance and Repairs—											
Buildings	508	...	194	...	...	...	23	...	179	904	
Roads	1,083	...	655	294	...	...	90	...	348	2,470	
Other Works	292	...	282	...	633	...	12	...	102	1,321	
Petty Construction and Repairs	258	...	...	...	119	5,458	...	...	308	6,143	
DEPOSITS AND ADVANCES—											
Investment in Government Securities or otherwise	...	...	...	...	...	...	...	...	977	977	
Other Deposits and Advances	6,015	...	41	...	87	54	...	...	8	6,205	
TOTAL DISBURSEMENTS . *Rx.*	31,681	...	9,171	807	3,149	38,006	1,124	...	5,522	89,460	
CLOSING BALANCE . *Rx.*	15,413	...	7,840	253	1,122	7,905	344	...	1,658	34,535	
GRAND TOTAL . *Rx.*	47,094	...	17,011	1,060	4,271	45,911	1,468	...	7,180	123,995	

(*a*) Last year's closing balance included Rx. 222, the balance of the Thonze Town Fund which has been converted into a Municipality since 1st January 1897.

III.—ACCOUNT of PORT FUNDS, for the Year ended 31st March 1898.

	Presidency Funds.				Other Funds.				
	Calcutta.	Madras.	Bombay.	Total.	Burma.	Bengal.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts.									
Land Revenue—									
Income from Land, the property of the Funds	22,872	...	70,418	93,290	...	...	...	435	435
Registration—									
Fees and Miscellaneous	...	...	...	...	...	2	...	...	2
Interest—									
Interest on Government Securities and other Investments	2,466	2,299	14,983	19,748	438	...	1,927	2,765	5,130
Police—									
Fees, Fines and Forfeitures	...	...	...	...	103	...	...	...	103
Marine—									
Hire of Vessels	2,220	...	3,601	5,821	313	1,972	...	831	3,116
Sale-proceeds of Vessels and Stores	...	...	...	...	410	...	142	78	630
Pilotage receipts	...	...	14,238	14,238	...	...	4,652	9,916	14,568
Other Fees and Dues	423,343	59,438	273,791	756,572	122,424	6,150	48,016	97,810	274,400
Minor Departments—									
Sanitation—									
Conservancy Tax and Fees	...	...	573	573	...	...	...	...	...
Water-supply—									
Sale of Water	...	681	5,737	6,418	3,929	245	...	2,559	6,733
Superannuation—									
Contributions towards Pensions	...	...	...	...	...	...	...	3	3
Miscellaneous—									
Sales of old Materials	827	...	211	1,038	221	87	...	65	373
Sales of Land and Houses	13,891	...	...	13,891	...	...	...	2,321	2,321
Contributions (including Grants-in-aid from Government)	522	8,262	4,422	13,206	924	1,370	1,571	...	3,865
Rents of Houses	5,143	64	67,718	72,925	...	...	...	2,884	2,884
Sales of Fruit, Grass, etc.	...	...	236	236	...	...	...	550	550
Miscellaneous	14,263	86	5,220	19,569	52	800	826	1,265	2,943
Public Works—									
Tolls and Ferries	112,775	...	4,444	117,219	...	...	...	10,510	10,510
Miscellaneous	41,784	...	...	41,784	48	...	...	...	48
Deposits and Advances—									
Loans from Government	...	...	7,932	7,932	...	...	...	...	...
Loans by Public Subscription	149,750	...	...	149,750	...	...	...	84,442	84,442
Sale-proceeds of Investments	1,050	31,014	39,815	71,879	...	...	...	2,700	2,700
Stock Account	64,255	...	5,853	70,108	512	...	...	2,072	2,584
Other Deposits and Advances	7,659	57	6,845	14,561	83	3,350	...	26,756	30,189
Total Receipts . *Rx.*	862,820	101,901	526,037	1,490,758	129,457	13,976	57,134	247,962	448,529
Opening Balance . *Rx.*	40,076	33,755	171,415	245,246	54,344	3,210	31,395	40,426	129,375
GRAND TOTAL . *Rx.*	902,896	135,656	697,452	1,736,004	183,801	17,186	88,529	288,388	577,904

Disbursements.									
REFUNDS—									
Refunds of Taxes	...	812	...	212	...	...	54	328	382
Miscellaneous Refunds	...	...	...	...	1,820	245	...	177	2,242
CHARGES OF COLLECTION OF REVENUE—									
Rate and Cess Collecting Establishments	...	566	...	566	...	...	...	...	...
Other Collecting Establishments	32,795	...	...	32,795	...	...	...	19,753	19,753
INTEREST—									
Interest on Debt	176,431	22,407	226,556	425,394	2,720	147	...	24,229	27,096
GENERAL ADMINISTRATION—									
Establishments engaged in General Management and Accounts	46,271	25,314	13,353	84,938	3,320	1,885	4,084	7,546	16,835
Contributions towards Establishment in Government Offices	...	580	...	580	296	79	...	1,140	1,515
LAW AND JUSTICE—									
Criminal Courts	...	...	...	...	2	...	...	...	2
POLICE—									
Executive Force	4,799	...	2,943	7,742	3,991	148	...	1,340	5,479
Miscellaneous (including Cattle-pounds)	...	...	50	50	...	...	...	491	491
MARINE—									
Dockyard and Port Establishments	27,553	...	83,795	111,348	37,565	469	14,018	5,195	57,247
Pilotage Establishments	...	...	14,310	14,310	...	...	6,383	5,506	11,889
Ship and Boat Establishments	27,024	...	3,818	30,842	7,052	2,983	2,546	3,035	15,616
Light-houses and Light-ships	22,335	...	3,934	26,269	311	1,427	3,783	4,338	9,859
Building, Purchase, and Repair of Ships	32,140	...	4,991	37,131	1,049	...	...	24,852	25,901
Miscellaneous	124	4,295	1,191	5,610	7,495	3,989	12,825	8,061	32,370
EDUCATION—									
Grants-in-aid	...	...	...	...	...	...	...	5	5
MEDICAL—									
Professional Establishments	...	...	...	...	532	...	...	1,140	1,672
Hospitals and Dispensaries	...	...	4,664	4,664	...	...	...	...	...
MINOR DEPARTMENTS—									
Conservancy (Establishment and other charges)	...	...	228	228	...	...	...	1,076	1,076
Water-supply (Establishment and other charges)	...	...	4,076	4,076	...	...	...	...	...
SUPERANNUATION—									
Pensions and Gratuities	3,754	...	2,456	6,210	972	166	1,814	1,366	4,318
MISCELLANEOUS—									
Rents, Rates, and Taxes	25,831	...	32,664	58,495	1,859	12	...	2,260	4,131
Petty Establishments	...	...	787	787	...	...	...	...	...
Miscellaneous	16,789	...	27,557	44,346	136	1,724	...	594	2,454
PUBLIC WORKS—									
Supervising Establishment, Tools and Plant	411	−29,585	2,122	−27,052	4,898	...	4,699	7,379	16,976
Stock not chargeable to any particular work	26,248	...	221	26,469	...	...	...	6,685	6,685
Original Works—									
Buildings	42,087	...	23,669	65,756	2,086	...	1,422	838	4,346
Roads	6,266	...	657	6,923	109	...	...	...	109
Port Appliances	23,811	...	33,462	57,273	529	...	...	10,397	10,926
Other Works	16,142	−6,114	...	10,028	2,725	...	4,124	2,616	9,465
Maintenance and Repairs—									
Buildings	3,990	...	12,993	16,983	2,839	...	74	1,077	3,990
Roads	18,015	...	...	18,015	2,004	...	...	14	2,018
Port Appliances	11,373	...	16,128	27,501	3,597	...	...	3,331	6,928
Other Works	109,867	...	...	109,867	5,505	25	772	87	6,389
Petty Construction and Repairs	...	3,572	...	3,572	106	...	90	2,362	2,558
DEPOSITS AND ADVANCES—									
Repayment of Loans from Government	18,493	10,000	85	28,578	...	105	...	4,869	4,974
Repayment of Loans from the Public	...	...	90,000	90,000	5,000	...	...	900	5,900
Investment in Government Securities or otherwise	12,132	29,483	...	41,615	...	...	...	58,944	58,944
Stock Account	66,766	...	...	66,766	1,138	...	...	...	1,138
Other Deposits and Advances	20,323	32,162	20,297	72,782	240	468	...	19,160	19,868
TOTAL DISBURSEMENTS . *Rx.*	791,770	92,892	627,007	1,511,669	99,896	13,872	56,688	231,091	401,547
CLOSING BALANCE *Rx.*	111,126	42,764	70,445	224,335	83,905	3,314	31,841	57,297	176,357
GRAND TOTAL . *Rx.*	902,896	135,656	697,452	1,736,004	183,801	17,186	88,529	288,388	577,904

IV.—ACCOUNT of MISCELLANEOUS FUNDS, for the Year ended 31st March 1898.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE—										
Income from Land, the property of the Funds	...	...	24,067	...	5,500	...	...	...	...	29,567
EXCISE—										
License Fees and Duties	12,015	...	...	...	...	...	...	...	...	12,015
PROVINCIAL RATES—										
Miscellaneous	201	...	...	...	...	...	...	...	...	201
INTEREST—										
Interest on Government Securities and other Investments	105	...	647	375	7,659	56	...	925	486	10,253
POLICE—										
Fees, Fines, and Forfeitures	...	236	...	...	...	...	...	...	...	216
Miscellaneous (including Cattle-pound receipts)	146	...	...	...	...	...	1,119	...	12,122	13,387
MARINE—										
Hire of Vessels	...	...	27	...	...	...	...	...	...	27
Sale-proceeds of Vessels	...	...	8	...	...	...	...	...	...	8
Pilotage receipts	...	...	22,124	...	...	...	...	...	...	22,124
Other Fees and Dues	...	...	3	...	9,321	...	...	...	2,259	11,583
EDUCATION—										
School Fees	827	...	3,254	...	602	...	...	18,335	...	23,018
Miscellaneous	...	...	3,421	9	4	...	...	1,119	...	4,553
MISCELLANEOUS—										
Sales of old Materials	1	...	...	...	122	...	...	...	...	123
Sales of Land and Houses	...	...	13,544	...	...	...	...	...	...	13,544
Contributions (including Grants-in-aid from Government)	142	...	9,208	...	153	1,192	...	...	...	10,695
Rents of Houses	187	...	...	...	192	...	...	...	...	379
Sales of Fruit, Grass, etc.	...	...	94	...	...	...	...	...	...	94
Miscellaneous	88	...	439	...	5,032	564	1,895	...	663	8,681
PUBLIC WORKS—										
Tolls and Ferries	...	...	...	...	15,141	...	...	...	...	15,141
Miscellaneous	...	...	...	...	...	...	14,770	...	...	14,770
DEPOSITS AND ADVANCES—										
Sale-proceeds of Investments	...	...	...	...	...	...	...	...	878	878
Other Deposits and Advances	...	...	9	...	468	...	...	...	...	477
TOTAL RECEIPTS *Rx.*	13,712	236	76,845	384	44,194	1,812	17,784	20,379	16,408	191,754
OPENING BALANCE *Rx.*	5,059	260	(*a*) 9,679	172	(*b*) 18,218	415	6,385	1,518	6,808	48,514
GRAND TOTAL *Rx.*	18,771	496	86,524	556	62,412	2,227	24,169	21,897	23,216	240,268

Disbursements.											
REFUNDS—											
Refunds of Taxes	...	...	383	...	...	...	...	...	...		383
Miscellaneous Refunds	...	...	28	...	11	448	...	3	106		596
CHARGES OF COLLECTION OF REVENUE—											
Excise Establishments	205	...	...	...	...	...	...	...	...		205
Rate and Cess Collecting Establishments	...	...	3,367	...	...	...	...	...	...		3,367
Other Collecting Establishments	...	...	...	...	290	...	...	...	...		290
INTEREST—											
Interest on Debt	...	...	...	...	710	...	...	...	...		710
GENERAL ADMINISTRATION—											
Establishments engaged in General Management and Accounts	...	...	2,978	...	2,264	...	...	1,289	...		6,531
Contributions towards Establishment in Government Offices	...	...	243	...	127	...	...	25	383		778
POLICE—											
Executive Force	79	333	...	...	137	1,389	...	...	...		1,938
Miscellaneous (including Cattle-pounds)	...	...	...	...	...	...	1,080	...	11,104		12,184
MARINE—											
Dockyard and Port Establishments	...	...	...	...	2,722	...	...	...	...		2,722
Pilotage Establishment	...	...	17,172	...	...	...	...	...	...		17,172
Ship and Boat Establishments	...	...	...	...	1,569	...	...	...	...		1,569
Building, Purchase and Repair of Ships	...	...	1,287	...	306	...	...	...	...		1,593
Miscellaneous	...	...	1,144	...	233	...	...	...	2,382		3,759
EDUCATION—											
Colleges and Schools	1,394	...	9,934	135	5,398	...	...	11,697	...		28,558
Scholarships and Prizes	...	...	175	144	1,345	...	...	...	...		1,664
Grants-in-aid	191	...	...	60	...	...	...	...	...		251
Miscellaneous	...	...	3,012	47	...	...	...	3,137	...		6,196
MEDICAL—											
Hospitals and Dispensaries	...	...	...	...	7,017	...	...	...	...		7,017
MINOR DEPARTMENTS—											
Conservancy (Establishment and other charges)	...	...	...	...	199	...	...	...	...		199
SUPERANNUATION—											
Pensions and Gratuities	...	...	...	...	137	...	...	...	1,346		1,483
MISCELLANEOUS—											
Rents, Rates, and Taxes	...	...	266	...	180	...	...	183	...		629
Petty Establishments	...	...	...	...	8	...	...	...	...		8
Miscellaneous	8,403	...	35,998	...	7,515	...	1,903	...	...		53,819
PUBLIC WORKS—											
Supervising Establishment, Tools and Plant	...	...	...	...	2,764	...	...	35	...		2,799
Original Works—											
Buildings	...	...	...	...	...	...	...	17	...		17
Roads	...	...	...	...	699	...	...	...	...		699
Other Works	3,034	...	115	...	1	...	15,006	...	...		18,156
Maintenance and Repairs—											
Buildings	87	...	...	...	140	...	...	127	...		354
Roads	...	...	...	...	7,798	...	...	...	...		7,798
Other Works	...	...	...	...	1,317	...	...	...	...		1,317
Petty Construction and Repairs	2,126	...	...	...	...	...	...	...	...		2,126
DEPOSITS AND ADVANCES—											
Investment in Government Securities or otherwise	...	...	489	...	1,336	...	...	...	...		1,825
Other Deposits and Advances	...	...	755	...	354	43	...	...	...		1,152
TOTAL DISBURSEMENTS . *Rx.*	15,519	333	77,346	386	44,577	1,880	17,989	16,513	15,321		189,864
CLOSING BALANCE . *Rx.*	3,252	163	9,178	170	17,835	347	6,180	5,384	7,895		50,404
GRAND TOTAL . *Rx.*	18,771	496	86,524	556	62,412	2,227	24,169	21,897	23,216		240,268

3 (*a*) Falls short of last year's closing balance by Rx. 373 owing to the transfer of the Lower Burma Dispensary Funds to the District Cess Funds of their respective Districts.
(*b*) The difference of Rx. 327 between this and the closing balance of last year is due to a reduction in the Mohsin Endowment Fund charges for 1896-97 not having been included in this Account last year.

APPENDIX C.

FINANCE AND REVENUE ACCOUNTS FOR 1897-98.

ACCOUNT

OF

MUNICIPALITIES FOR 1897-98.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT of MUNICI

Revenue.	India, General.	Central Provinces.	Burma.	Assam.	Number of Items.
RECEIPTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
By Balance in hand at the close of last year	5,865	(*a*) 33,364	(*a*)75,992	4,274	1
REVENUE.					
A.—Municipal Rates and Taxes—					
1. Octroi	25,502	80,878	...	...	2
2. Tax on houses and lands	787	2,988	98,441	4,277	3
3. Tax on animals and vehicles	67	986	4,159	689	4
4. Tax on professions and trades	585	1,379	...	...	5
5. Tolls (on roads and ferries)	...	902	10,706	1,671	6
6. Water-rate	155	8,642	20,673	980	7
7. Lighting-rate	...	...	8,227	...	8
8. Conservancy (including scavenging and latrine rate)	1,345	8,122	35,036	1,402	9
9. Others	...	4,010	...	...	10
	28,441	107,907	177,242	9,019	11
B.—Realisations under Special Acts—					
1. Pounds	366	4,442	1,450	2,077	12
2. Hackney-carriages	150	139	3,479	...	13
3. Licenses for sale of spirits and drugs	...	...	...	...	14
4. Others	8	60	28	...	15
	524	4,641	4,957	2,077	16
C.—Revenue derived from Municipal property and power apart from taxation—					
1. Rents of lands, houses, serais, dâk-bungalows	3,137	3,180	3,890	685	17
2. Sale-proceeds of lands and produce of lands, etc.	813	855	9,939	50	18
3. Conservancy receipts (other than taxes and rates)	1,341	1,023	1,799	342	19
4. Fees and Revenue from Educational Institutions	48	2,221	5,163	43	20
5. „ „ Medical Institutions	89	...	4,136	...	21
6. „ „ Markets and Slaughter-houses	1,000	2,901	122,030	2,300	22
7. „ „ from tramways	...	20	1,308	...	23
8. Other fees	184	561	14,064	26	24
9. Fines under Municipal and other Acts	253	425	5,882	215	25
10. Interest on Investments—(i) General	87	17	620	...	26
(ii) Educational	...	128	...	...	27
(iii) Medical	17	...	...	...	28
11. Premium on Loans	...	...	...	...	29
	6,969	11,331	168,831	3,661	30
D.—Grants and Contributions (for general and special purposes)—					
1. From Government—(i) General	...	2,392	21,185	7,744	31
(ii) Educational	164	2,796	3,740	...	32
(iii) Medical	416	...	953	...	33
2. From Local funds—(i) General	...	814	36,769	1,100	34
(ii) Educational	...	59	1,087	...	35
(iii) Medical	122	...	1,604	40	36
3. Other—(i) General	14	5,938	201	...	37
(ii) Educational	...	41	...	...	38
(iii) Medical	...	...	13	...	39
	716	12,040	65,552	8,884	40
E.—Miscellaneous—					
1. Recoveries on account of services rendered to private individuals	1,883	193	432	166	41
2. Other items	1,686	3,083	8,411	1,060	42
	3,569	3,276	8,843	1,226	43
F.—Extraordinary and Debt—					
1. Sale-proceeds of Government Securities and withdrawal from Savings Bank	...	...	...	...	44
2. Loans from Government	2,000	9,204	...	...	45
„ raised in the market from private individuals	...	500	54,000	...	46
3. Realisations of Sinking Fund for repayment of loans	...	...	...	...	47
4. Advances—(i) Permanent	66	76	10	8	48
(ii) Other	107	4,585	28,122	301	49
5. Deposits	1,941	2,173	16,159	6	50
	4,114	16,538	98,291	315	51
Total Receipts . Rx.	44,333	155,733	523,716	25,182	52
GRAND TOTAL Rx.	50,198	189,097	599,708	29,456	53

(*a*) Differs from last year's closing balance for corrections since made.

PALITIES for 1897-98.

Number of Items.	Bengal.		North-Western Provinces and Oudh.	Punjab.	Madras.		Bombay.		Total.
	Presidency Corporation.	District Municipalities.			Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
1	*Rx.* 178,700	*Rx.* (*a*)43,811	*Rx.* (*a*)68,127	*Rx.* 94,778	*Rx.* 104,302	*Rx.* (*a*)131,799	*Rx.* 20,314	*Rx.* (*a*)105,829	*Rx.* 867,155
2	...	...	235,603	290,697	...	...	126,822	203,143	962,645
3	177,911	96,471	10,730	15,846	55,042	70,961	205,629	60,243	799,326
4	22,049	21,092	4,657	3,331	7,679	16,852	33,235	9,238	124,034
5	33,346	4,908	10,780	...	7,055	19,228	6,732	2,535	86,548
6	...	13,969	8,527	...	4,200	35,895	1,449	14,888	92,207
7	112,362	19,935	19,807	1,786	21,979	9,714	132,818	26,718	375,569
8	37,454	3,771	...	...	6,881	...	...	11	56,344
9	43,337	52,268	2,399	589	...	...	73,548	23,431	241,477
10	...	(*b*)55,505	(*c*)30,019	1,859	...	56	...	5,864	97,313
11	426,459	267,919	322,522	314,108	102,836	152,706	580,233	346,071	2,835,463
12	76	6,226	6,478	2,571	...	39	...	3,393	27,118
13	1,653	801	1,315	556	...	...	1,364	118	9,575
14	...	...	...	...	...	...	14,375	52	14,427
15	2,469	2,271	69	962	...	997	770	65	7,699
16	4,198	9,298	7,862	4,089	...	1,036	16,509	3,628	58,819
17	3,276	7,711	23,614	13,906	3,008	3,406	9,769	6,952	82,534
18	2,582	575	9,140	1,879	4,554	3,257	3,734	7,258	44,636
19	608	1,853	11,394	14,799	691	2,628	313	7,780	44,571
20	...	3,050	2,239	20,530	...	11,626	...	16,426	55,346
21	74	686	81	1,823	...	1,026	...	1,044	8,959
22	17,470	6,996	14,467	5,003	2,545	18,946	21,463	18,209	233,330
23	3,186	250	...	...	...	...	4,903	341	10,008
24	2,328	1,982	3,273	1,771	16,630	7,163	...	3,172	51,154
25	2,930	4,636	3,106	1,420	386	3,277	869	2,882	26,281
26	...	677	816	189	}	776	24,008	1,200	}
27	...	194	2	177	1,050	39	...	26	33,847
28	37	1,738	30	285	}	1,052	...	682	}
29	...	...	...	49	432	1	...	307	789
30	32,491	30,348	68,162	61,831	29,296	53,197	65,059	60,279	591,455
31	...	1,105	1,286	2,014	3,254	24,867	...	668	64,515
32	...	332	238	10,024	...	3,362	...	17,636	38,292
33	...	269	150	609	...	412	...	4,307	7,116
34	666	2,575	2,206	417	...	1,554	...	2,632	48,733
35	...	75	448	4,143	...	341	...	5,955	12,108
36	...	4,688	25	6,476	...	7,958	...	5,508	26,421
37	150	2,920	933	198	...	2,076	...	4,402	16,832
38	...	42	30	104	...	119	...	465	801
39	...	3,602	80	285	...	1,095	...	1,014	6,089
40	816	15,608	5,396	24,270	3,254	41,784	...	42,587	220,907
41	...	1,906	2,650	3,230	797	10,260	...	3,755	25,272
42	23,501	5,375	9,271	24,312	3,465	1,769	52,755	12,799	147,487
43	23,501	7,281	11,921	27,542	4,262	12,029	52,755	16,554	172,759
44	...	3,519	1,110	618	...	10,000	862,236	3,747	881,230
45	...	24,300	27,800	12,982	...	11,538	...	48,320	136,144
46	159,670	...	...	...	10,000	...	270,000	20,550	514,720
47	...	442	2,500	194	4,105	168	...	10,003	17,412
48	40	147	175	13	2	162	...	315	1,014
49	108,316	18,065	157	229	1,359	9,490	362,569	41,367	574,667
50	146,190	5,936	711	584	37,433	21,314	49,770	53,853	336,070
51	414,216	52,409	32,453	14,620	52,899	52,672	1,544,575	178,155	2,461,257
52	901,681	382,863	448,316	446,460	192,547	313,424	2,259,131	647,274	6,340,660
53	1,080,381	426,674	516,443	541,238	296,849	445,223	2,279,445	753,103	7,207,815

(*b*) Includes Rx. 53,500 for Tax on persons according to circumstances and property

(*c*) Includes Rx. 5,822, 13,860, 4,268 and 3,793 on account of Pilgrims Tax, Terminal Tax, Terminal toll and Tax on persons according to circumstances and property respectively.

ACCOUNT of MUNICI

	India, General.	Central Provinces.	Burma.	Assam.	Number of Items.
	Rx.	*Rx.*	*Rx.*	*Rx.*	
Disbursements.					
Expenditure.					
A.—General Administration and Collection charges—					
1. General administration (Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.)	2,159	7,341	28,024	818	1
2. Collection of taxes, including Bonded Ware-houses (Establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.)	1,715	9,030	7,726	781	2
3. Collection of tolls on roads and ferries	...	596	258	102	3
4. Survey of land	...	3	4,299	1	4
5. Refunds	4,597	21,126	1,580	55	5
6. Pensions and Gratuities	8	200	426	4	6
	8,479	38,296	42,313	1,761	7
B.—Public Safety—					
1. Fire (Establishment, purchase of fire-engines, buckets, repairs, etc.)	10	209	6,869	85	8
2. Lighting (Establishment, purchase of lamps and oil, repairs, etc.)	834	1,227	14,515	574	9
3. Police (Establishment, purchase of clothing, lanterns, etc., repairs to outposts, etc.)	3,755	...	10,335	192	10
4. Rewards for destruction of wild animals and snakes	3	10	...	9	11
	4,602	1,446	31,719	860	12
C.—Public Health and Conveniences—					
1. Water-supply { Capital outlay	44	12,890	106	3,586	13
1. Water-supply { Establishment, etc.	635	8,993	9,601		14
2. Drainage { Capital outlay	15	4,315	...	711	15
2. Drainage { Establishment, repairs, etc.	6	599	10,254		16
3. Conservancy (including road cleaning and watering) and Latrines	8,393	26,998	61,771	6,551	17
4. Hospitals and Dispensaries	1,863	8,007	45,539	773	18
5. Vaccination	194	76	2,027	87	19
6. Markets and Slaughter-houses	100	1,966	19,564	835	20
7. Pounds	54	1,536	951	545	21
8. Dâk-bungalows and serais	...	304	193	31	22
9. Arboriculture, public gardens and experimental cultivation	1,563	924	3,095	18	23
10. Registration of births and deaths	7	...	1,484	17	24
11. Public works:					
(*i*) Establishment	279	815	16,208	764	25
(*ii*) Buildings	162	652	610	542	26
(*iii*) Roads	2,066	6,710	72,876	4,524	27
(*iv*) Stores	275	256	77	35	28
(*v*) Miscellaneous works	40	...	*24,957	...	29
	15,696	75,041	269,313	19,019	30
D.—Public Instruction—					
1. Schools and Colleges	1,558	12,250	23,922	113	31
2. Contributions	484	2,766	658	595	32
3. Libraries, Museums, Menageries, etc.	109	133	64	...	33
	2,151	15,149	24,644	708	34
E.—Contribution—					
(For general purposes)	4,079	2,005	4,030	35	35
F.—Miscellaneous—					
1. Interest on loans { Previous years	...	906	20,060	...	36
1. Interest on loans { Current year	1,879	4,854	674	25	37
2. Discount	...	...	...	...	38
3. Actual cost of works done for private individuals	1,731	6	2	99	39
4. Other items	935	1,823	4,805	427	40
	4,545	7,589	25,541	551	41
Carried forward . Rx.	39,552	139,526	397,560	22,934	42

* Reclamation of Town lands.

PALITIES for 1897-98—*continued.*

Number of Items.	Bengal.		North-Western Provinces and Oudh.	Punjab.	Madras.		Bombay.		Total.
	Presidency Corporation.	District Municipalities.			Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	34,316	19,067	14,897	22,208	3,761	12,859	23,989	24,112	193,551
2	14,235	16,138	33,182	24,800	5,824	7,909	24,852	22,966	169,158
3	...	198	247	...	...	958	199	1,210	3,768
4	...	501	445	88	93	147	...	1,340	6,917
5	...	572	280	19,031	619	1,931	...	63,083	112,874
6	3,412	321	401	474	1,139	104	7,010	443	13,942
7	51,963	36,797	49,452	66,601	11,436	23,908	56,050	113,154	500,210
8	4,700	1,946	64	430	1,089	83	11,278	3,297	30,060
9	44,834	25,420	14,193	9,272	6,498	11,277	26,461	20,200	175,305
10	...	494	50,051	57,291	...	...	50,000	1,121	173,239
11	...	303	50	149	243	142	...	55	964
12	49,534	28,163	64,358	67,142	7,830	11,502	87,739	24,673	379,568
13	120,680	8,159	17,090	5,568	790	41,598	10,052	14,011	438,438
14	31,527	18,105	35,732	11,174	8,104	10,770	27,102	42,121	
15	64,358	3,343	13,831	9,843	20,744	1,271	56,744	4,262	280,819
16	18,439	8,002	4,277	3,853	22,558	2,971	23,523	6,900	
17	117,942	106,770	99,013	60,973	37,509	66,755	184,156	130,302	907,133
18	4,935	34,149	17,489	39,618	4,182	28,771	11,257	34,002	230,585
19	1,843	2,028	2,457	2,836	1,174	2,323	1,709	2,721	19,475
20	5,954	4,382	2,803	2,957	2,619	1,203	19,332	4,411	66,126
21	101	558	2,346	864	...	7	...	959	7,921
22	...	55	519	454	...	2,233	18	985	4,792
23	872	1,272	4,120	13,034	1,218	555	7,145	5,623	39,439
24	1,335	...	804	942	905	1,510	4,312	602	11,918
25	2,487	7,397	3,951	3,156	3,543	2,999	12,513	3,262	57,374
26	837	5,281	4,030	13,392	1,283	12,344	115	5,033	44,281
27	70,412	41,991	30,758	18,935	13,992	26,979	67,482	26,501	383,226
28	...	5,714	540	47	918	451	...	229	8,542
29	...	...	...	...	813	4,294	...	378	30,482
30	441,722	247,206	239,760	187,646	120,352	207,034	425,460	282,302	2,530,551
31	...	5,224	9,862	56,206	...	21,695	9,249	61,337	201,416
32	400	7,898	4,215	2,877	1,827	9,220	...	3,810	34,750
33	494	57	467	767	1,013	3,365	1,013	2,132	9,614
34	894	13,179	14,544	59,850	2,840	34,280	10,262	67,279	245,780
35	...	975	22,021	13,048	5,000	2,768	...	(*c*)2,824	56,785
36	...	928	64	440	398	305	21,611	329	45,041
37	118,763	11,228	34,686	15,759	14,709	6,148	165,967	18,787	393,479
38	1,790	...	...	2	...	...	...	10	1,802
39	...	1,062	290	732	629	1,529	...	1,370	7,450
40	8,700	12,905	6,935	(*a*)15,407	1,806	8,582	(*b*)236,452	(*d*)75,428	374,205
41	129,253	26,123	41,975	32,340	17,542	16,564	424,030	95,924	821,977
42	673,366	352,443	432,110	426,627	165,000	296,056	1,003,541	586,156	4,534,871

(*a*) Includes Rx. 3,235 for Famine Relief charges.
(*b*) „ Rx. 226,284 for plague charges and Rx. 8,203 for grain compensation to peons.
(*c*) „ Rx. 416 for Medical purposes.
(*d*) „ Rx. 62,364, and Rx. 2,037 for plague and famine charges respectively.

ACCOUNT of MUNICI

DISBURSEMENTS.	India, General.	Central Provinces.	Burma.	Assam.	Number of Items.
	Rx.	*Rx.*	*Rx.*	*Rx.*	
Brought forward .	39,552	139,526	397,560	22,934	1
G.—Extraordinary and Debt—					
1. Investments—					
(*a*) In Securities (other than for Sinking Fund) .	...	...	10,039	...	2
(*b*) In Savings Bank	...	...	...	...	3
(*c*) In Bank	...	...	...	...	4
2. Payments to Sinking Fund	...	...	8,690	...	5
3. Provident Fund withdrawals	...	...	...	...	6
4. Repayment of Loans	1,944	5,305	23,538	87	7
5. Advances—					
(*a*) Permanent	76	196	25	8	8
(*b*) Other	586	5,982	44,370	271	9
6. Deposits	1,577	2,115	16,415	...	10
	4,183	13,598	103,077	366	11
TOTAL DISBURSEMENTS . *Rx.*	43,735	153,124	500,637	23,300	12
Closing Balance . . . . . *Rx.*	6,463	35,973	99,071	6,156	13
GRAND TOTAL . *Rx.*	50,198	189,097	599,708	29,456	14
Memorandum of Liabilities and Claims.					
Liabilities—					
Balance of Loans	36,137	136,541	420,551	967	15
Less—Balances of Sinking Funds	...	...	*27,590*	...	16
NET BALANCE OF LOANS .	36,137	136,541	392,961	967	17
Deposits	644	402	7,772	...	18
	36,781	136,943	400,733	967	19
Claims—					
Advances Recoverable	*713*	*2,907*	*41,392*	...	20
NET AMOUNT OF DEBT . *Rx.*	36,068	134,036	359,341	967	21
Memorandum of Investments.					
Description of Securities—					
Government Promissory Notes	2,860	1,016	25,390	...	22
Municipal, etc., Debentures	...	...	2,200	...	23
Other Investments	...	20	...	...	24
TOTAL . . .	2,860	1,036	27,590	...	25

PALITIES for 1897-98—*concluded.*

Number of Items.	Bengal.		North-Western Provinces and Oudh.	Punjab.	Madras.		Bombay.		Total.
	Presidency Corporation.	District Municipalities.			Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	673,366	352,443	432,110	426,627	165,000	296,056	1,003,541	586,156	4,534,871
2	...	5	300	2,293	...	...	214,965	666	228,268
3	...	545	...	...	...	12	...	638	1,195
4	...	...	...	...	...	...	536,262	...	536,262
5	22,750	1,650	...	...	6,750	217	35,013	2,911	77,981
6	...	15	...	...	...	...	...	...	15
7	28,327	7,917	15,751	10,203	...	5,027	7,053	17,824	122,976
8	...	154	252	15	2	97	...	174	999
9	109,196	15,685	92	306	516	48,862	374,062	25,201	625,129
10	160,599	8,164	183	253	33,419	22,247	45,413	37,352	327,737
11	320,872	34,135	16,578	13,070	40,687	76,462	1,212,768	84,766	1,920,562
12	994,238	386,578	448,688	439,697	205,687	372,518	2,216,309	670,922	6,455,433
13	86,143	40,096	67,755	101,541	91,162	72,705	63,136	82,181	752,382
14	1,080,381	426,674	516,443	541,238	296,849	445,223	2,279,445	753,103	7,207,815
15	2,689,338	302,775	850,344	371,465	337,000	149,203	4,112,050	454,076	9,860,447
16	*213,700*	*6,950*	...	*4,630*	*121,921*	*4,400*	*190,660*	*17,089*	*586,940*
17	2,475,638	295,825	850,344	366,835	215,079	144,803	3,921,390	436,987	9,273,507
18	9,091	5,736	14,836	526	20,933	22,144	27,987	37,729	147,800
19	2,484,729	301,561	865,180	367,361	236,012	166,947	3,949,377	474,716	9,421,307
20	*38,737*	*15,685*	*10,946*	*237*	*9,791*	*54,373*	*35,348*	*12,348*	*222,477*
21	2,445,992	285,876	854,234	367,124	226,221	112,574	3,914,029	462,368	9,198,830
22	90,220	55,440	17,900	15,310	121,840	30,710	6,160	45,640	412,486
23	107,640	1,050	3,180	...	...	...	219,300	...	333,370
24	...	...	...	95	...	1,117	41,034	...	42,266
25	197,860	56,490	21,080	15,405	121,840	31,827	266,494	45,640	788,122

APPENDIX D.

SUBSIDIARY STATEMENT of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1898.

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1898.		TRANSACTIONS DURING 1897-98.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
INDIA, GENERAL.								
Ajmere Municipality.	Water-supply and Conservancy Scheme.	G. I. F. D. No. 4011, dated 30th December 1880	12,500	5 p. c.	6,165	...	...	663
	Water-supply Scheme.	G. I. F. D. No. 147-I, dated 12th January 1892	21,800	5 „	20,803	...	...	268
	Compensation for land acquired for water-supply.	G. I. F. D. No. 1929-I. A., dated 21st May 1897	2,000	4 „	2,000	...	2,000	...
Quetta do.	Water-works	G. I. F. D. No. 4163, dated 30th October 1891.	2,809	4½ „	1,299	...	...	200
	Surface drainage and Water-works.	G. I. F. D. No. 1633E, dated 18th September 1894.	7,719	4½ „	5,670	...	...	713
Mhow Cantonment Committee.	Water-works	G. I. F. D. No. A 733, dated 9th February 1894	500	4½ „	200	...	...	100
	Ditto	G. I. F. D. No. 1951, dated 19th July 1896	20,000	4½ „	17,405	...	...	1,004
		G. I. F. D. No. 2975, dated 5th June 1888	1,000					
		G. I. F. D. No. 310, dated 17th January 1889	6,009					
		G. I. F. D. No. 6145, dated 6th December 1889	2,991					
		TOTAL INDIA, GENERAL	77,328		53,542	...	2,000	2,948
CENTRAL PROVINCES.								
Nagpore Municipality.	Extension of the Ambajhari Water-works to the Civil Station, etc.	C. C. No. $\frac{6111}{315}$, dated 15th October 1889, and No. C34, dated 12th March 1892	40,000	4½ p. c.	29,786	...	...	1,658
	For repayment of the Government loan, due on 1st November 1897.	C. C. No. 1405, dated 21st February 1898	500	(c)	...	...	500	500
Jubbulpore do.	Construction of Water-works.	G. I. F. D. No. 3745, dated 18th November 1879	61,000	(a)	...	31,200	...	2,000
		G. I. H. D. No. 131, dated 28th November 1884						
	Extension of Water-works.	C. C. No. 918, dated 13th February 1895	20,000	4 p. c.	17,904	...	...	726
Burhanpur do.	Water-supply	C. C. No. 3024-323, dated 14th May 1891	10,500	4½ „	6,916	...	...	...
Raipur do.	Ditto	C. C. No. 4661, dated 12th July 1892	10,000	4½ „	8,455	...	...	371
Khandwa do	Water-works	C. C. No. 919, dated 13th February 1895	24,000	4 „	36,000	...	3,072	...
		C. C. No. 5923, dated 31st August 1896	12,000					
Tumsur do.	Construction of a Tank	C. C. No. 3612, dated 10th April 1897	300	(b)	...	150	...	50
Wardha do.	Water-works	G. I. F. D. No. 119, dated 14th December 1897 and No. 5459 A., dated 18th December 1897	9,000	4 p. c.	6,132	...	6,132	...
		TOTAL CENTRAL PROVINCES	187,300		105,193	31,350	9,704	5,305
BURMA.								
Prome Municipality.	Water-works	G. I. F. D. No. 587-2 P. M., dated 29th October 1884	20,000	5 p. c.	5,863	...	...	505
Mergui do.	Construction of a Bazar	C. C. No. $\frac{163}{6T-17}$, dated 9th April 1894	300	5 „	198	...	...	27
Maubin do.	Ditto	C. C. No. $\frac{329}{4T-25}$, dated 15th July 1892	800	5 „	338	...	...	102
Paungde do.	Ditto	C. C. No. $\frac{80}{3T-17}$, dated 5th December 1892	1,800	5 „	893	...	...	200
		Carried over	22,900		7,292	...	...	834

(a) Rx. 10,000 without interest for 3 years, and thereafter with interest at 3 per cent., Rx. 40,000 with interest at 4 per cent., and Rx. 11,000 at 6 per cent.
(b) Free of interest.
(c) A lump sum of Rs. 30 has been paid on account of interest on the whole.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1898 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1898.		Transactions during 1897-98.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
BURMA—*contd.*		Brought forward .	22,900		7,292	...	...	834
Rangoon Municipality.	Water-works . .	G. I. F. D. No. 2801, dated 27th August 1877 . .	30,000	4½ p.c.	...	...	...	1,356
	Ditto . .	G. I. F. D. No. 3135, dated 7th October 1880 . . .	70,000	5½ „	...	17,500	...	...
	Drainage Scheme .	G. I. F. D. No. 3470, dated 29th June 1887, and Nos. 156 and 4104, dated 18th January and 9th August 1889, respectively . . .	270,000	5½ „	...	229,750	...	5,750
	High pressure water-supply.	G. I. F. D. No. 156 and 4104, dated 18th January 1889 and 9th August 1889 respectively	30,000	5½ „	...	30,000	...	...
	Reclaiming Block J and forming new Monkey Point Road.	C. C. No. $\frac{164}{2T.-51}$, dated 9th November 1892 . .	25,000	5½ „	...	...	...	12,500
	Works connected with high-level water-supply.	C. C. No. $\frac{111}{2T.}$, dated 6th August 1893 . . .	71,000	5 „	...	71,000	...	...
	Rubbish removal scheme.	C. C. No. $135\frac{2T}{34}$, dated 4th November 1897.	8,000	5½ „	...	8,000	8,000	...
	Repayment of old Loan		16,800	5½ „	...	16,800	16,800	...
	Town Lands reclamation works.		64,200	5½ „	...	29,200	29,200	...
Yandoon do.	Purchase of Bazars .	C. C. No. 579-2, dated 20th November 1893 . .	7,500	5 „	6,008	...	...	401
Akyab do.	Scavenging Scheme .	C. C. No. $\frac{367}{5T-6}$, dated 18th May 1894 . . .	2,000	5 „	1,513	...	...	170
Shwegyin do.	Re-shingling of Bazar	C. C. No. $\frac{196}{6T-3}$, dated 11th January 1895 . .	1,000	5 „	842	...	...	83
Pakôkku do.	Construction of sheds.	C. C. No. $\frac{480}{90T-1}$, dated 23rd January 1895 . . .	1,200	5 „	537	...	...	588
Pagan do.	Construction of a bazar	C. C. No. $\frac{259}{10T-12}$, dated 10th December 1894 . .	400	5 „	159	...	...	100
Mônywa do.	Purchase of a bazar .	G. I. F. D. No. 5291, dated 15th October 1889 . .	1,500	4½ „	356	...	...	166
Pyinmana do.	Construction of a bazar	C. C. No. 723-17 U.M., dated 19th December 1889 .	3,500	4½ „	...	...	...	570
Taungdwingyi do	Ditto . . .	C. C. No. 75-65 U. M., dated 2nd December 1890 . .	1,000	5 „	460	...	...	101
Kyaukse do.	Ditto . .	C. C. No. 77-61 U.M., dated and December 1890 . .	2,000	5 „	1,023	...	...	198
Yamethin do.	Ditto . . .	C. C. No. $\frac{90}{10T}$, dated 4th May 1892 . . .	1,000	5 „	111	...	...	215
Myingyan do.	Purchase of the existing Bazar buildings.	C. C. No $\frac{86}{9T-6}$, dated 4th May 1892 . . .	2,300	5 „	...	...	...	506
Rangoon Port Trust.	Permanent Works and Improvements in the Port.	G. I. F. D. No. 2161, dated 27th July 1886. . .	89,404	5 „	...	49,404	...	5,000
		Total Burma .	720,704		18,301	451,654	54,000	28,538
ASSAM.								
Shillong Municipality.	For pure Water-supply in the Shillong Station.	G. I. No. 1018, dated 23rd May 1883, and C. C. No. G. 2722, dated 31st May 1883	1,500	4½ p.c.	639	...	...	42
	Extending the Laban Water-supply.	C. C. No. G 9269, dated the 18th October 1892 . .	250	5 „	28	...	...	27
	Ditto Shillong Station Water-supply.	C. C. No. $\frac{122 \text{ Municipal}}{6247 J.}$, dated 19th July 1893 . .	400	5 „	300	...	...	18
		Total Assam .	2,150		967	...	...	87

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1898 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1898.		Transactions during 1897-98.	
					To Government.	To the Public.	Borrowed.	Repaid.
BENGAL.			*Rx.*		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Calcutta Municipality.	Water-works, Drainage, and for building the Municipal Office and Market.	F. D. No. 131, dated 17th April 1879	783,120	4¼ p. c.	404,649	...	...	28,327
	Extension of Water-supply Drainage, and the acquisition and construction of the Harrison Road.	B. G. No. 459, dated 26th February 1883	150,000	5 „	...	2,284,690	159,670	...
		B. G. Notification, dated 11th March 1883	104,830	4½ „				
		B. G. Notification, dated 30th June 1884	150,000	5 „				
		B. G. Notification, dated 17th June 1885	250,000	5 „				
		B. G. No. 99 T./M., dated 25th April 1886	245,190	5 „				
		B. G. No. 3654, dated 20th August 1887	155,000	5 „				
		B. G. No. M. 3L/1 3, dated 28th February 1889						
	Town and Bustee Improvement.	B. G. No. M. 3L/1 10, dated 26th September 1889	190,000	5 „				
		F. D. No. 2313, dated 9th May 1890	300,000	5 „				
		F. D. No. 53, dated 20th May 1891	200,000	4½ „				
		B. G. No. 121 T./M., dated 7th June 1895	180,000	4 „				
		B. G. No. 2754M., dated 7th July 1896	200,000	3½ „				
		F. D. No. 3559A., dated 15th August 1898	200,000	4 „				
Darjeeling do.	Water-works	F. D. No. 934, dated 17th February 1877	7,500	4½ „	3,607	...	...	397
		B. G. No. 467 T./M., dated 18th June 1892						
	Ditto	B.G.Nos. T./299, dated 26th May 1879, 377 T./M., dated 17th June 1882, and 2140 P., dated 23rd December 1882	6,000	6 „	...	550	...	350
	Construction of an additional covered shed in the Municipal market.	B. G. No. 776M., dated 28th February 1895	2,000	4½ „	1,801	...	...	70
	Improvement of Water-supply.	B. G. No. 1323M., dated 30th March 1895	4,000	4½ „	2,000	...	...	...
	Establishment of a Steam Laundry.	B. G. No. 3339M., dated 6th August 1896	3,000	4½ „	2,976	...	...	24
	Iron railings, Steam Laundry and Railway Sidings.	1417 T./M., dated 10th November 1897, 1308M., dated 8th March 1898, and 3633M., dated 15th June 1898	6,000	4½ „	5,953	...	6,000	47
	Electric Lighting	No. 3223M., 31st July 1896.	12,000	4½ „	8,200	...	8,200	...
Durbhanga do.	Sanitary Improvements in the Town.	B. G. No 945M., dated 26th February 1897	4,000	4½ „	3,675	...	...	325
		B. G. No 2727M., dated 18th May 1897						
Burdwan do.	Water-works	B. G. Notifications, dated 26th February 1883, 11th July 1886 and 18th December 1891	15,000	(a)	...	11,200	...	...
		Carried over	3,167,640		432,861	2,296,440	173,870	29,440

(a) Rx. 12,500 with interest at 5 per cent., and Rx. 2,500 at 4½ per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1898 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned	Rate of Interest	Amount owing on 31st March 1898.		Transactions during 1897-98.	
					To Government.	To the Public.	Borrowed.	Repaid.
		Brought forward .	*Rx.* 3,167,640		*Rx.* 432,861	*Rx.* 2,296,440	*Rx.* 173,870	*Rx.* 29,440
BENGAL—*contd.*								
Howrah Municipality.	Construction of portable Railways and taking over the Railway Overbridge from the E. I. Railway Co.	B. G. Notification, dated 8th July 1886 . . .	5,000	6 p. c.	...	5,000	...	...
	Lighting certain new areas.	B. G. No. $\frac{106}{M.}$, dated 10th January 1893 . . .	1,200	4½ „	132	...	...	256
	Acquisition of the Hadua Tank.	B. G. No. $\frac{1169}{M.}$, dated 30th March 1893 . . .	800	4½ „	174	...	...	167
	Water-works . .	G. I. F. D. No. 26A., dated 5th January 1894 .	150,000	4 „	145,953	...	...	2,711
	Improvement of the Municipal Cattle Yard.	B. G. No. 1222M., dated 26th March 1895 . . .	1,000	4 „	424	...	...	200
	Water-works . .	B. G. No. 5573M., dated 18th December 1897 . .	4,000	4 „	4,000	...	4,000	...
	Works connected with the prevention of outbreak of Plague.	F. D. No. 5274A., dated 8th December 1897 . .	2,200	4 „	2,200	...	2,200	...
Bhagulpur do.	Water-wo r ks .	F. D. No. 3674, dated 7th July 1888 . . .	5,000	6 „	...	2,200	...	...
	Ditto . .	B. G. No. 447M., dated 7th February 1896 . . .	30,000	4 „	29,195	...	...	542
Dacca do.	Ditto . .	B. G. No. M. $\frac{3L.}{3}$17, dated 3rd December 1889 . .	12,500	4½ „	11,003	...	...	259
Bali do.	Purchase of Office Building.	B. G. No. 193 $\frac{T.}{M.}$, dated 23rd April 1885 . . .	798	6 „	...	198	...	50
Rajshahye do.	Drainage . . .	B. G. No. M. $\frac{3L}{9}$6, dated 22nd April 1890 . . .	1,500	4½ „	540	...	...	158
Faridpur do.	Excavation of Tanks and Metalling of Roads.	B. G. No. M. $\frac{3L}{12}$ 6, dated 12th August 1890 . . .	500	4½ „	208	...	...	52
Serampore do.	Drainage . .	B. G. No. M. $\frac{3L}{11}$ 7, dated 26th November 1890 .	3,000	4½ „	2,408	...	...	117
Pooree do.	Ditto . . .	B. G. No. 37 $\frac{T.}{M.}$, dated 14th May 1891, and No. 227 $\frac{T.}{M.}$, dated 27th September 1893	2,000	4½ „	1,304	...	...	186
Chittagong do.	Construction of a new building for Municipal Hospital.	B. G. No. 1357M., dated 20th March 1894 . .	4,500	4½ „	3,577	...	...	246
	Opening new burial grounds.	B. G. No. 3471M. dated 14th August 1896 . . .	500	4½ „	459	...	...	41
Manicktolla do.	Water-works . .	B. G. No. 2099 M., dated 19th June 1893 . . .	2,500	4½ „	1,511	...	...	237
Mozufferpore do.	Drainage . . .	B. G. No. 2443 M., dated 26th July 1893 . . .	6,000	4½ „	5,694	...	...	107
Patna do.	Ditto . . .	B. G. No. 19 $\frac{T.}{M.}$, dated 29th April 1893 . . .	31,800	4½ „	29,885	...	...	578
Dinagepur do.	Ditto . . .	B. G. No 1186M., dated 10th March 1894 . . .	1,000	4½ „	520	...	...	140
Arrah do.	Water-works . .	B. G. No. 171 $\frac{T.}{M.}$, dated 24th May 1893, and 1357M., dated 2nd April 1895	10,000	4 „	9,348	...	...	195
Julpaiguri do.	Drainage . . .	B. G. No. 714M., dated 15th February 1894.	1,800	4½ „	1,621	...	...	62
Kurseong do.	Water-works . .	B. G. No. 372M., dated 28th January 1895.	200	4½ „	85	...	...	40
Debhatta do.	Re-excavation of 2 Tanks for supplying pure drinking water.	B. G. No. 1120M., dated 9th March 1896 . .	200	4½ „	167	...	...	17
Kotechandpore Municipality.	Re-excavation of 3 Tanks.	B. G. No. 845M., dated 16th February 1897 . . B. G. No. 2730M., dated 20th May 1897 . . .	300	4½ „	120	...	150	180
Jamalpur do.	Remodelling bazar drains.	B. G. No. 1960M., dated 29th March 1898 . .	300	4½ „	300	...	300	...
Nadia do.	Construction of wells and re-excavation of tanks	B. G. No. 1863M., dated 25th March 1898 . .	200	4½ „	200	...	200	...
Naraingunge do.	Construction of a Municipal Market.	No. 202M., dated 15th January 1897	2,500	4½ „	2,400	...	2,500	100
		Carried over	3,448,938		686,289	2,303,838	183,220	36,081

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1898—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1898.		Transactions during 1897-98.	
					To Government.	To the Public.	Borrowed.	Repaid.
BENGAL—*contd.*		Brought forward .	*Rx.* 3,448,938		*Rx.* 686,289	*Rx.* 2,303,838	*Rx.* 183,220	*Rx.* 36,081
Purnea Municipality.	Introducing Part IX of the Bengal Municipal Act.	B. G. No. 5206M., dated 7th December 1897 . .	250	4½ p. c.	250	...	250	...
Mehirpur do.	Re-excavation of a Tank	B. G. No. 345M., dated 21st January 1897 . .	150	4½ "	138	...	...	12
		B. G. No. 1971M., dated 7th April 1897 .						
Naserabad do.	Cost of repairing engines of the Raj Rajiswari Water-works.	B. G. No. 495M., dated 29th January 1897 . . .	500	4½ "	409	...	...	91
Ranaghat do.	Purchasing Carts, &c., for carrying out the purposes of Part IX of the Municipal Act.	B. G. No. 5031M., dated 30th December 1896 . .	500	4½ "	480	...	250	20
Serajgunge do.	Improving the supply of drinking water.	B. G. No. 3257M., dated 3rd August 1896 . . .	500	4½ "	459	...	...	41
	Repair of Roads and Bridges damaged by earthquake.	B. G. No. 1573M., dated 17th March 1898 . . .	250	4½ "	250	...	250	...
Port Commissioners of Calcutta.	Value of Calcutta Port Fund Stock made over to the Port Commissioners.	F. D. No. 1832, dated 17th July 1871 . . .	176,500	4½ "	176,500	...	...	...
	Consolidated Loan for the Improvement of the Port of Calcutta under Sections 5 and 6 of Act IV (B. C.) of 1880.	F. D. No. 3010, dated 23rd September 1878 . .	534,035	4½ "	299,877	...	...	18,493
	Construction of Kidderpore Dock.	F. D. No. 4483, dated 4th December 1886, and No. A1296, dated 28th March 1893	2,877,057	4 "	2,877,057	...	...	...
	Improvement of the Port of Calcutta.	B. G. Notifications, dated 5th July 1881, 13th February 1883, and 4th January 1886	600,000	(*a*)	...	600,000	...	...
		B. G. No. 530M., dated 5th March 1895.	15,000	4 p. c.	...	15,000	...	...
		B. G. No. 1727M., dated 27th August 1895.	160,000	4 "	...	160,000	...	...
		B. G. No. 696M., dated 19th March 1897 . . .	150,000	4 "	...	149,750	149,750	...
Chittagong Port Fund.	Purchase of a Pilot Brig.	F. D. No. $\frac{2\,L}{10}$8, dated 14th January 1890, and B. G. No. 1636, dated 14th April 1892	20,000	4½ "	14,858	...	...	...
	Renewing the Moorings in the Port.	B. G. No. 6303F., dated 30th December 1896 . .	3,300	4½ "	3,195	...	...	105
Dinagepur District Board.	Bridging Roads .	B. G. No. L. $\frac{2\,L.}{1}$27, dated 10th July 1890 . . .	20,000	4½ "	16,572	...	...	1,068
Julpaiguri do.	Ramshahi Hat to Nagra Koti Road Protective Works.	B. G. No. 699 $\frac{T.}{M.}$' dated 16th October 1895.	1,000	4½ "	626	...	...	191
Darbhanga do.	Famine Relief . .	B. G. Nos. 1006 and 4929 F., dated 27th February and 16th November 1893, respectively . . .	18,000	4½ "	14,306	...	...	1,463
Moorshidabad do.	Repairing Roads .	B. G. No. 4401 L. S. G., dated 11th December 1895	1,500	4½ "	784	...	...	366
Nadia do.	Improvement of Roads	B. G. No. 1090 L. S. G., dated 18th March 1896 .	2,000	4½ "	1,668	...	...	170
Mozafferpore do.	Construction of a Pontoon Bridge.	B. G. No. 180 $\frac{T.}{M.}$, dated 18th June 1895 . . .	8,000	4½ "	7,481	...	...	265
Monghyr do.	Construction of Roads.	B. G. No. 1075 L. S. G., dated 18th March 1896 . .	10,000	4½ "	5,000	...	...	...
Chittagong do.	Construction of a General Hospital.	B. G. No. 1836, dated 18th April 1894 . . .	3,000	5 "	...	2,100	...	450
Manbhoom Road Committee.	Construction and repair of Roads.	B. G. No. 3021 F., dated 6th September 1893 . .	900	4½ "	196	...	...	188
		Total Bengal .	8,051,380		4,106,395	3,230,688	333,720	59,004

(*a*) Rx. 300,000 with interest at 4½ per cent., and Rx. 300,000 at 5½ per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1898 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1898.		Transactions during 1897-98.	
					To Government.	To the Public.	Borrowed.	Repaid.
N.-W. PROVINCES AND OUDH.			*Rx.*		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Naini Tal Municipality.	Drainage and Water-works.	N.-W. P. G. No. $\frac{5471}{X-2}$, dated 21st November 1894	2,000	4 p. c.	1,891	...	...	55
	Water-works Project	N.-W. P. G. No. $\frac{528}{XI-238A.}$, dated 31st March 1894	26,000	4 „	25,058	...	...	...
	General Purposes	N.-W. P. G. O. No. $\frac{1658}{XI-224B.}$ dated 9th July 1897	1,000	4 „	1,000	...	1,000	...
	Ditto	N.-W. P. G. O. No. $\frac{2085}{XI-224B.}$, dated 2nd September 1897	500	4 „	500	...	500	...
	Water-works	N.-W. P. G. No. $\frac{2860}{XI-224B.}$, dated 29th December 1897	24,700	4 „	12,000	...	12,000	...
Dehra Dun do.	Water-works Project	N.-W. P. G. No. $\frac{1334}{XI-627A.}$, dated 9th May 1895	9,100	4 „	8,772	...	...	167
Mussoorie do.	Conservancy Scheme	N.-W. P. G. No. $\frac{1679}{XI-596}$, dated 2nd October 1887	1,500	7 „	...	500	...	100
	Water-works Scheme	N.-W. P. G. No. $\frac{478}{XI-499A.}$, dated 19th March 1891	1,000	6 „	...	400	...	100
	Ditto ditto	N.-W. P. G. No. $\frac{2064}{X-2}$, dated 16th April 1895	1,000	4½ „	967	...	...	17
	Ditto ditto	N.-W. P. G. No. $\frac{980}{XI-99A.}$, dated 27th April 1894	3,600	4½ „	3,386	...	...	63
	Sewerage Project	N.-W. P. G. No. $\frac{591}{XI-75B.}$, dated 19th March 1896	4,000	4 „	3,769	...	...	...
Bara Banki do.	General purposes	N.-W. P. G. No. $\frac{323}{XI-581 A.}$ dated 12th March 1892	600	4½ „	116	...	...	73
Lucknow do.	Water-works Project	N.-W. P. G. No. $\frac{161}{X-31}$, dated 12th January 1893	132,000	4 „	124,610	...	...	2,551
Allahabad do.	Ditto ditto	N.-W. P. G. No. $\frac{455}{XI-609A.}$, dated 27th March 1894	164,321	4 „	147,004	...	...	3,471
	Water-works	N.-W. P. G. O. No. $\frac{1330}{XI-108B.}$, dated 26th May 1897	5,300	4 „	5,213	...	5,300	87
	Ditto	N.-W. P. G. O. No. $\frac{154}{XI-348B.}$, dated 25th January 1898	2,300	4 „	1,000	...	1,000	...
Agra do.	Ditto Project	N.-W. P. G. No. $\frac{451}{XI-509A.}$, dated 27th March 1894	125,670	4 „	114,387	...	...	3,244
	Drainage and Water-works Project.	N.-W. P. G. No. $\frac{5795}{X-2}$, dated 3rd December 1894	8,112	4½ „	7,701	...	...	144
	Water-works	N.-W. P. G. O. No. $\frac{1263}{XI-74A.}$, dated 3rd May 1895	800	4½ „	767	...	...	14
	Ditto	N.-W. P. G. No. $\frac{40}{XI-74A.}$, dated 20th September 1895	1,100	4½ „	1,063	...	...	19
	Ditto	N.-W. P. G. No. $\frac{639}{XI-74A.}$, dated 23rd March 1896	800	4½ „	781	...	...	13
Benares do.	Water-works Project	N.-W. P. G. No. $\frac{3102}{XI-491A.}$, dated 8th March 1894	195,823	4 „	169,453	...	...	1,657
	Drainage Project	N.-W. P. G. No. $\frac{2305}{X-2}$, dated 26th April 1895	177,700	4 „	57,900	...	7,900	...
Cawnpore do.	Water-works Project	N.-W. P. G. No. $\frac{C-3}{XI-390}$, dated 28th January 1893	145,000	4 „	85,728	...	...	1,913
Kashipore do.	Protective Works	N.-W. P. G. No. $\frac{1815}{X-2}$, dated 28th March 1895	650	4½ „	610	...	...	...
Meerut do.	Water-works Project	N.-W. P. G. No. $\frac{3213}{XI-527A.}$, dated 17th August 1895	75,000	4 „	72,992	...	...	1,350
		Carried over	1,109,576		846,668	900	27,700	15,038

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1898—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1898.		Transactions during 1897-98.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
N.-W. PROVINCES AND OUDH—*contd.*		Brought forward .	1,109,576		846,668	900	27,700	15,038
Shahjehanpur Municipality.	Construction of a new Dispensary and Dufferin Ward.	N.-W. P. G. No. $\frac{486}{X-76}$, dated 24th January 1891 . .	2,000	4½ p. c.	...	835	...	93
Bareilly do.	Conservancy Scheme .	N.-W. P. G. No. $\frac{122}{XI-815A.}$ dated 20th January 1893 .	1,350	4½ „	269	...	...	261
Kashganj do.	Drainage Works .	N.-W. P. G. No. $\frac{568}{X-2}$, dated 20th January 1895 . .	1,200	4½ „	1,139	...	...	21
Khairabad do.	Conservancy Scheme .	N.-W. P. G. No. $\frac{138\ 1}{X-2}$, dated 13th March 1895 . .	250	4½ „	175	...	...	25
Hardwar do.	Protective Works	N.-W. P. G. No $\frac{1037}{XI-20B.}$, dated 17th April 1896 .	500	4½ „	258	...	...	163
Sultanpur do.	Drainages . .	N.-W. P. G. No. $\frac{1877}{XI-9B.}$, dated 3rd August 1897 .	100	4½ „	100	...	100	...
Brindabun Municipal Board.	Famine Relief . .	N.-W. P. G. No. $\frac{199}{XI-142A.}$, dated 28th January 1898 .	150	(a)	...	...	...	150
		Total N.-W. P and Oudh .	1,115,126		848,609	1,735	27,800	15,751
PUNJAB.								
Delhi Municipality.	Water-works . .	P.G. Nos. 892 and 911, dated 6th November 1890 and 15th May 1893, respectively .	90,000	4 p. c.	75,329	...	4,322	2,245
Simla do.	Ditto and Town Hall	G. I. F. D. No. 72, dated 7th September 1892 . .	92,644	4 „	81,588	...	...	2,169
	Town Hall . .	G. I. F. D. No. 3175, dated 1st September 1884 . .	15,000	6 „	...	10,000	...	...
Lahore do.	Water-works and Drainage.	G. I. F. D. No. 549, dated 28th January 1882 . .	177,500	4½ „	142,972	...	...	3,301
Rawal Pindi do.	Water-works . .	G. I. Telegram, dated 24th February 1887 . . .	13,100	6 „	...	5,900	...	1,000
Dera Ghazi Khan Municipality.	River Protective Works	P. G. No. 499, dated 9th July 1890	23,400	4 „	12,198	...	...	638
	Ditto .	G. I. F. D. No. 4104A., dated 25th September 1896 .	20,200	4 „	20,200	...	8,486	...
Ludhiana do.	Sewage Works .	P. G. Notification No. 508, dated 4th March 1892 .	6,000	5 „	3,869	...	...	300
Kohat do.	Water-works and Drainage.	P. G. No. 1054, dated 26th November 1891 . .	1,700	5 „	1,150	...	...	110
Dalhousie do.	Water-works . .	P. G. No. 131, dated 23rd March 1892 . .	5,034	5 „	3,824	...	...	197
Umballa do.	Ditto . .	P. G. No. 681, dated 4th April 1895 . . .	1,800	4 „	1,736	...	...	64
Haripore do.	Ditto . . .	P. G. No. 578, dated 7th November 1896 . .	3,100	4 „	2,878	...	174	...
Murree do.	Ditto . . .	P. G. No. 56, dated 25th January 1897 . .	10,000	4 „	9,821	...	...	179
Karnal District Board.	Public Works . .	P. G. No. 722S., dated 28th August 1895 . . .	6,000	4 „	6,000	...	133	...
Peshawar do.	Ditto . . .	P. G. No. 120, dated 12th November 1895 . .	2,500	4½ „	1,578	...	...	754
Jhang do.	Ditto . . .	P. G. No. 37, dated 14th March 1895 . . .	4,600	4 „	1,950	...	...	919
Gujranwala do.	Ditto . . .	P. G. No. 42, dated 14th March 1895 . . .	3,600	4 „	1,525	...	...	719
		Total Punjab .	476,178		366,618	15,900	13,115	12,575

(a) Free of interest.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1898—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1898.		Transactions during 1897-98.	
					To Government.	To the Public.	Borrowed.	Repaid.
MADRAS.			*Rx.*		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Madras Municipality.	Water-supply and Irrigation Extension.	G. I. F. D. No. 1219, dated 27th February 1869 . . G. I. F. D. No. 1862, dated 8th July 1869 . . . G. I. F. D. No. 2527, dated 23rd August 1873 . .	143,000	4 p. c.	143,000	...	...	...
	Drainage of Black Town.	M. G. No. 2505, dated 23rd December 1881 . .	10,000	5 „	...	10,000	...	...
		M. G. No. 363, dated 15th February 1883 . . .	30,000	5 „	...	30,000	...	...
		M. G. No. 487, dated 9th March 1885 . . . M. G. No. 11M., dated 10th April 1885 . . . M. G. No. 458M., dated 3rd September 1885 . .	30,000	(*a*)	...	30,000	...	...
		M. G. No. 1562M., dated 18th October 1890 . . .	5,000	5 p. c.	...	5,000	...	...
		M. G. No. 765M., dated 11th August 1887 . . .	10,000	6 „	...	10,000	...	...
		M. G. No. 852M., dated 4th August 1888 . . .	15,000	5 „	...	15,000	...	...
		M. G. No. 1193M., dated 18th September 1889 . .	15,000	5 „	...	15,000	...	...
	Extension of Water-supply.	M. G. No. 16M., dated 8th January 1895 . .	40,000	4 „	...	40,000	...	...
		M. G. No. 1427 M., dated 25th October 1889 . . .	2,000	5 „	...	2,000	...	...
		M. G. No. 2505, dated 23rd December 1881 . .	25,000	5 „	...	25,000	...	...
	Purchase of the Smithfield Market.	M. G. No. 1699, dated 5th September 1879 . .	2,000	6 „	...	2,000	...	...
	Construction of Market	M. G. No. 283M., dated 13th April 1897 . .	10,000	4 „	...	10,000	10,000	...
Cochin do.	Kalvetti Reclamation Works.	M. G. No. 233, dated 12th April 1889 . . .	1,400	4½ „	384	...	...	85
Coonoor do.	Drainage Works .	M. G. No. 184, dated 13th March 1891 . . .	1,000	4¼ „	718	...	...	43
	Ditto .	M. G. No. 1058, dated 10th October 1892 . . .	200	4½ „	165	...	...	7
Cuddapa do.	Water-supply . .	G. I. H. D. No. 41, dated 18th April 1887 . .	5,000	6 „	...	4,900	...	...
		M. G. No. 1212, dated 11th November 1892 .	969	4¼ „	883	...	...	19
Anakapalle do.	Office Building . .	M. G. No. 488M., dated 12th March 1897 . . .	300	4¼ „	273	...	...	27
Tirupate do.	Water-supply . .	M. G. No. 48M., dated 16th January 1897 . .	5,900	4¼ „	5,900	...	1,400	...
Cocanada do.	Ditto . . .	M. G. No. 457M., dated 10th March 1897 . . .	11,810	4¼ „	11,448	...	2,523	362
Ootacamund do.	Construction of Market Buildings.	G. I. H. D. Nos. 2817 and 138, dated 15th August 1884, and 29th September 1886, respectively . .	6,000	6 „	...	6,000	...	...
	Sanitary Works .	M. G. No. 352M., dated 2nd March 1897 . .	1,000	4¼ „	900	...	...	100
	Kandal Drainage .	M. G. No. 443, dated 11th June 1891 . . .	1,750	4¼ „	1,368	...	...	71
	The South Water-supply Scheme.	M. G. No. 137, dated 3rd February 1892 . . .	4,300	4¼ „	3,323	...	...	174
	Construction of an Office building.	M. G. No. 1087M., dated 19th August 1893 . .	700	6 „	...	700	...	...
Palghat do.	Ditto, and a Market and a Slaughter house.	M. G. Nos. 160M. and 1005M., dated 25th January and 13th June 1892, respectively	1,700	6 „	...	1,200	...	100
Guntur do.	Construction of a Market.	M. G. No. 875M., dated 6th July 1893	600	6 „	...	200	...	100
		Carried over .	379,629		168,362	207,000	13,923	1,088

(*a*) Rx. 28,200 with interest at 6 per cent. and Rx. 1,800 at 5 per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1898—*continued.*

Name of Local Bod	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of interest.	Amount owing on 31st March 1898.		Transactions during 1897-98.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
MADRAS—*contd.*		Brought forward .	379,629		168,362	207,000	13,923	1,088
Madura Municipality.	Vaigai Bridge . .	G. I. H. D. No. 137, dated 13th December 1884 .	500	5 p.c.	...	500	...	...
	Water-supply . .	Ditto ditto .	500	5 „	...	500	...	...
	Ditto . .	G. I. H. D. No. 79, dated 21st June 1886 . .	2,700	6 „	...	2,700	...	...
	Ditto . . .	M. G. No. 1894, dated 13th September 1893 . .	16,400	4¼ „	15,205	...	...	318
	Ditto . . .	M. G. No. 80M., dated 16th January 1896 . . .	3,150	4¼ „	3,046	...	...	56
Kombhakonam do.	Construction of Drains	M. G. No. 101, dated 13th February 1890 . . .	6,000	4½ „	5,057	...	...	226
Adoni do.	Water-supply . .	M. G. No. 1126, dated 13th November 1893 . .	6,600	4¼ „	6,071	...	...	130
Tellicherry do.	Construction of a Road	M. G. No. 744, dated 7th August 1893 . . .	500	4¼ „	300	...	...	50
Calicut do.	Railway Extension to Calicut.	M. G. No. 867, dated 6th December 1889, and No. 53, dated 15th January 1891	3,000	4½ „	1,500	...	...	200
	For burial ground for Moppilas.	M. G. Nos. 39M., dated 7th January 1898 and 466M., dated 1st March 1898 .	958	4 „	958	...	958	...
Mayavaram do.	Construction of Markets and a School Building.	M. G. No. 91, dated 3rd February 1891, and No. 180, dated 11th March 1891	850	4¼ „	453	...	...	32
Tanjore do.	Water-supply . .	M. G. No. 1061, dated 10th October 1892 . . .	19,000	4¼ „	17,055	...	...	632
Kurnool do.	Ditto . . .	M. G. Nos. 267, 951 and 2025M., dated 3rd April, 5th November 1894, and 24th November 1896, respectively	5,985	4¼ „	5,612	...	...	122
	For a Market . .	M. G. No. 1896M., dated 10th November 1896 .	500	4¼ „	450	...	...	50
	Water-supply . .	M. G. No. 1324M., dated 2nd June 1897 and 2062, dated 20th September 1897	607	4 „	607	...	607	...
Trichinopoly do.	Ditto . . .	M. G. No. 429, dated 9th June 1891 . . .	10,000	4¼ „	9,000	...	...	333
	Ditto . . .	M. G. No. 514, dated 11th July 1895 . . .	3,200	4¼ „	2,987	...	...	107
Conjeeveram do.	Ditto . . .	M. G. No. 1886M., dated 13th November 1895 .	12,850	4¼ „	12,607	...	...	243
Dindigal do.	Ditto . . .	M. G. No. 452, dated 14th June 1895 . . .	3,300	4¼ „	3,184	...	...	59
Vaniyambadi do.	For a Bridge . .	M. G. No. 541M., dated 25th March 1896 . .	1,380	4¼ „	...	...	...	1,380
Vizagapatam do.	Water-works .	M. G. No. 339M., dated 2nd March 1897 . . .	21,050	4¼ „	21,050	...	6,050	...
	Removal of the Fishermenpeta.	M. G. No. 86M., dated 16th January 1896 . . .	2,000	6 „	...	2,000	...	...
Madras Harbour Trust Board.	Construction of Madras Harbour.	Madras Act II of 1886, Secs. 29 and 30 and Schedule B., and M. G. Nos. 320 and 205 and 2817, dated 18th June 1886, 10th March 1892, and 6th November 1895, respectively . . .	619,802	4½ „	487,923	...	...	10,000
Tellichery Local Fund Board.	Completion of the Periah Ghât Road and Construction of a Fair-weather Road in Wynaad.	G. I. F. D. No. 2085, dated 28th July 1875 . .	6,000	4½ „	331	...	...	300
Saidapet do.	Construction of an Iron Girder Bridge across the Kortaliyar.	G. I. F. D. Nos. 738 and 3756, dated 31st January 1893, and 31st October 1876, respectively . . .	19,979	4½ „	746	...	...	1,443
Ganjam do.	Railway Feeder Roads.	M. G. No. 17L., dated 6th January 1896 . . .	500	4¼ „	250	...	...	250
Wellington Cantonment Committee.	Water-supply . .	G. I. Mily. No. 838F., dated 22nd March 1892, and M. G. No. 985, dated 23rd September 1892 . .	200	4¼ „	120	...	...	...
		Total Madras .	1,147,140		762,874	212,700	21,538	17,019

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1898—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1898.		Transactions during 1897-98.	
					To Government.	To the Public.	Borrowed.	Repaid.
	BOMBAY.		*Rx.*		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bombay Port Trust.	Purchase of the Elphinstone Estate and other properties transferred to the Bombay Port Trust.	Bombay Acts Nos. I and VI of 1873 and 1879, respectively	2,117,075	4½ p.c.	2,022,034	...	...	42
	Purchase of certain Government properties by the Trust.	Ditto ditto	84,468	*Nil*	25,969	...	...	43
	Dock Extension Works	G. I. F. D. No. 4484, dated 4th December 1886 G. R. No. 506, dated 16th December 1886 C. G.'s No. 164, dated 22nd April 1887 G. I. F. D. No. 3457, dated 27th June 1888 G. I. F. D. No. 6914, dated 31st December 1888 G. I. F. D. No. 604, dated 5th February 1890 G. I. F. D. No. 4511, dated 18th September 1890 G. I. F. D. No. 3635, dated 28th August 1891 G. I. F. D. No. 3298A., dated 9th August 1892	960,000	4 p.c.	908,623	...	...	...
		G. I. F. D. No. 3678A., dated 23rd August 1893 G. I. F. D. No. 248A., dated 16th January 1895 G. I. F. D. No. 1008A., dated 4th March 1896	960,000	3½ „	54,709	...	7,932	...
		G. I. F. D. No. 3240A., dated 29th July 1896 G. R. No. 97, dated 2nd May 1896 G. R. No. 171, dated 11th August 1896	960,000	3 „	16,680	...	...	...
	Purchase of Foreshore Properties.	Section 13 of Act II of 1879	754,280	4 „	...	754,280	...	...
	Repayment of Debenture Loan of 1883 of 76 lakhs on account of Prince's Dock due to Government.	G. R. No. 49, dated 26th January 1882	760,000	4 „	...	759,688	...	...
	Completion of Mody Bay Works Debenture of 1885.	G. R. No. 159, dated 7th May 1884	100,000	4 „	...	100,000	...	...
	To replace the Debenture Loan of 1887 of 10 lakhs raised in 1880.	G. R. No. 179, dated 25th May 1887	100,000	5 „	...	...	...	90,000
	To meet the cost of Apollo Basin Reclamation new Warehouses and new Offices.	G. R. No. 275, dated 10th August 1887	100,000	5 „	...	243,300	...	...
	To replace the Debenture Loan of 1889 of 7 lakhs raised in 1881.	G. R. No. 137, dated 22nd June 1888	70,000	5 „				
	Graving Dock Construction.	G. R. No. 98, dated 27th March 1889	82,500	5 „				
	To meet the cost of Ballard Road Pier and other works and contribution towards the cost of a Road at Wari Bunder.	G. R. No 137, dated 27th May 1893 G. R. No. 157, dated 16th July 1894.	115,100	4 „	...	115,100	...	...
	To meet the cost of Balkoil Installation, Mody Bay reclamations at Frere Lands Estate, extension of sheds, accommodation at Prince's Dock, etc.	G. R. No. 123, dated 28th May 1897	102,500	3½ „	...	102,500	...	...
		Carried over	7,265,923		3,028,015	2,074,868	7,932	90,085

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1898—*continued*.

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1898.		Transactions during 1897-98.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
		Brought forward .	7,265,923		3,028,015	2,074,868	7,932	90,085
	BOMBAY —*contd.*							
Karachi Port Trust.	Improvement of Karachi Harbour.	G. I. No. 590, dated 28th October 1885; G. R. No. 27, dated 7th January 1886	71,150	4½ p.c.	58,631	...	...	1,651
	Ditto . . .	G. I. No. 1427, dated 17th June 1886; G. R. No. $\frac{375 \text{ C. W.}}{1096}$, dated 1st July 1886 . . .	155,000	4½ „	136,426	...	...	3,218
	Improvement and Extension of the Wharf Accommodation for native vessels; dredging the approaches of the native Jetty.	G. R. Nos. 1154, dated 27th March 1884 . . .	100,000	5 „	...	18,500	...	900
	Construction of four additional berths at the Erskine Wharf and the establishment of an import and export yard.	G. R. Nos. 92 and 126, dated 21st April and 12th May 1892, respectively . .	200,000	4 „	...	200,000	...	...
	Appliances for improvement of Channel, etc.	G. R. Nos. 230 and 257, dated 21st October and 21st November 1896, respectively .	130,000	4 „	...	105,092	84,442	...
Poona District Local Board.	Construction of a Bridge over the Indrayani River.	G. R. No. 1604, dated 8th June 1885 . . .	4,000	6 „	...	1,081	...	390
	Construction of a Bridge over the Sud Nala on the Wadgaon-Shikarpore Road.	G. R. No. 4171, dated 1st December 1891 . .	1,300	6 „	...	126	...	243
Ahmedabad do.	Construction of a Bridge over the Sabarmatti River.	G. R. No. 4777, dated 3rd December 1889, and No. 355, dated 3rd February 1890	3,400	4½ „	493	...	...	924
Bijapur do.	Construction of the Begam Tank.	G. R. Nos. 315, dated 22nd January 1879, and 351, dated 29th January 1879 .	5,000	4½ „	939	...	...	329
Ratnagiri do.	Construction of the Amba Ghât Road.	G. R. Nos. 1367, dated 16th April 1873, and 3718, dated 15th October 1878 . .	20,050	4½ „	1,282	...	...	270
Dharwar do.	Miscellaneous Works.	G. R. Nos. 1043, dated 26th March 1895, and 5415, dated 22nd December 1897 .	16,000	4½ „	15,871	...	...	129
Poona Cantonment Fund.	Building a Market and making other improvements in the Cantonment.	G. R. No. 63, dated 8th January 1885 . . .	12,000	6 „	...	4,000	...	...
Gokak Municipality.	For relief of weavers .	G. I. F. D. No. 3666A., dated 19th August 1897 . .	500	4 „	500	...	500	...
		G. R. F. D. Nos. 3717 and 4050, dated 28th August and 23rd September 1897 .						
Thana do.	For Plague operations	G. I. F. D. No. 4858A.A., dated 26th October 1897 .	1,000	4 „	500	...	500	...
		G. R. Nos. 4692, dated 9th November 1897, 1398, dated 28th March 1898, and 1777, dated 23rd April 1898 .						
Nasik do	Ditto ditto .	G. I. F. D. No. 3139 A., dated 16th July 1898 . . .	7,000	4 „	3,000	...	3,000	...
		Carried over .	7,992,323		3,245,657	2,403,667	96,374	98,139

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1898—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1898.		Transactions during 1897-98.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
BOMBAY—*contd.*		Brought forward	7,992,323		3,245,657	2,403,667	96,374	98,139
Bombay Municipality.	Construction of the Vehar Lake and Water-works.	G. R. No. 1389, dated 27th July 1865, Act XIII of 1863, Section 84 of Act II of 1865, Section 140 of Act III of 1872, Act II of 1888, and Act I of 1894	373,005	4 p. c.	252,900	...	...	1,253
	Construction of Drainage and other Sanitary Works.	G. R. No. 2669, dated 17th July 1882; G. R. No. 384, dated 2nd February 1883; G. R. No. 460, dated 14th February 1884; G. R. No. 124, dated 27th April 1885	440,000	5 „	...	373,900	...	...
	Construction of Fire Brigade Quarters and Stations.	G. R. Nos. 1023, 2164, and 3145, dated 9th March, 28th June, and 6th September 1892, respectively	45,000	4 „	...	45,000	...	...
	Tansa Water-works	G. R. No. 561, dated 12th February 1886						
		G. R. No. 1008, dated 16th March 1886						
		G. R. No. 1930, dated 31st May 1886						
		G. R. No. 2876, dated 21st September 1887	1,470,000	5 „	...	1,470,000	...	...
		G. R. No. 3978, dated 21st July 1888						
		G. R. No. 4193, dated 8th October 1889						
		G. R. No. 3392, dated 23rd August 1890						
		G. R. No. 3262, dated 15th September 1891						
	Construction of Drainage and Water-works in the City of Bombay.	G. R. No. 2951, dated 28th September 1878	269,400	5 „	...	202,100	...	5,800
	Construction of Drainage and Water-works.	G. R. No. 1427, dated 4th May 1888	70,000	5 „	...	70,000	...	...
	Ditto	G. R. No. 873, dated 16th March 1888	120,000	5 „	...	120,000	...	...
	Construction of Market and Roads, Drainage and Water-works.	G. R. No. 4937, dated 7th September 1888; G. R. No. 3280, dated 19th September 1888; G. R. No. 4138, dated 24th November 1888	100,888	5 „	...	100,850	...	...
	Agripada House Sullage Water Connection Works.	G. R. No. 17, dated 3rd January 1890, and G. I. F. D. No. 6547, dated 28th December 1889	24,800	5 „	...	24,800	...	...
	Construction of various Sanitary Works.	G. R. No. 3392, dated 23rd August 1890	350,000	5 „	...	350,000	...	...
	Construction of the New Municipal Office building.	G. R. No. 3262, dated 15th September 1891	80,000	5 „	...	80,000	...	...
	Repayment of balance of Government Consolidated Loan.	G. R. No. 1989, dated 6th June 1893	420,000	4 „	...	420,000	...	...
	Construction of Drainage, Water-works, Roads, and other works.	G. R. No. 809, dated 3rd March 1894	232,500	4 „	...	232,500	...	...
	Construction of a Sewerage Wari Bunder, etc. Roads, burial ground, and certain Water-works.	G. R. No. 3501, dated 22nd August 1895	157,500	3½ „	...	100,000	...	...
		G. R. No. 883, dated 22nd February 1896						
	Temporary Loan to meet urgent works.	G. R. G. D. No. 5395, dated 6th October 1897	150,000	6 „	...	150,000	150,000	...
	Ditto	G. R. G. D. Nos. 6526 and 5136A, dated 24th and 19th November 1897	200,000	6 „	...	120,000	120,000	...
		Carried over	12,495,416		3,498,557	6,262,817	366,374	105,192

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1898—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1898.		Transactions during 1897-98.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
BOMBAY —*contd.*								
		Brought forward .	12,495,416		3,498,557	6,262,817	366,374	105,192
Yeola Municipality.	For Water-works .	G. I F. D. No. 2644A., dated 15th June 1897, G. R. No. 2819 and 4115, dated 29th and 27th September 1897 .	1,000	4 after 3 years	1,000	...	1,000	...
Hyderabad do.	Improving and Supplementing the water supply.	G. R. F. D. No. 2719, dated 20th June 1898, 2901, 4220 and 5433, dated 5th July, 6th October and 27th December 1897 respectively	11,550	4 „	...	2,800	2,800	...
Karachi do.	For the following works of public utility :— Water-works Extension. Boulton Market . Empress Market . Light Tramway . Victoria Museum .	G. R. Nos. 3210, 4269 and 1441, dated 3rd September, 6th December 1883, and 21st April 1884, respectively . . .	50,000	5 & 6 p. c.	...	26,000	...	10,450
	Drainage Works .	G. R. No. 4672, dated 25th November 1892 . .	60,000	4½ „	...	60,000	...	...
	Construction of a new Reservoir.	G. R. No. 2771, dated 27th August 1894 . . .	10,000	4 „	...	10,000	...	...
	For Plague Operations	G. I. F. D. Nos. 2406A. and 2599, dated 31st May 1897 and 14th June 1897.	10,000	4 „	9,588	...	5,000	412
	Temporary loan for Plague expenditure .	G. I. F. D. Nos. 4207A. and 4300, dated 22nd September and 9th October 1897, respectively	10,000	4 „	10,000	...	10,000	...
Dharwar do.	Improvement of Water-supply.	G. R. Nos. 3031, dated 30th September 1876, and 4251, dated 16th October 1876 .	3,600	4½ „	214	...	...	130
Sukkur do.	Construction of Water-works.	G. R. No. 3707, dated 24th October 1893 . . .	20,000	5 „	...	20,000	...	...
		G. R. No. 3162, dated 13th September 1895 . .	10,000	5 „	...	10,000	...	...
	For Plague operations	G. I. F. D. No. 2885A. and G. R. No. 3091, dated 30th June and 15th July 1897, respectively . . .	10,000	4 „	10,000	...	10,000	...
Hubli do.	Construction of Water-works for the Town of Hubli.	G. R. No. 4020, dated 8th December 1890; G. R. No. 1010, dated 19th March 1891; G. R. No. 1078, dated 24th March 1891; G. R. No. 1173, dated 1st April 1891; G. R. No. 423, dated 31st January 1894	24,200	4½ „	22,256	...	...	463
	For Plague expenditure	G. I. F. D. No. 2245A., dated 16th May 1898, and G. R. No. 2585, dated 9th June 1898 . .	5,000	4 „	2,000	...	2,000	...
Sangamner do.	Sanitary Works . .	G. R. No. 2308, dated 29th June 1878 . . .	600	4½ „	56	...	...	42
Panvel do.	Water-works . .	G. R. Nos. 2659, 3672 and 4944, dated 29th June, 14th September, and 14th December 1892, respectively .	5,900	4½ „	5,367	...	...	117
Surat do.	Widening the Roads in the localities devastated by fire.	G. R. No. 4367, dated 30th October 1890 . . .	20,000	5½ „	...	12,000	...	1,000
	Construction of Water-works.	G. R. No. 2960, dated 4th September 1896 . .	60,000	4 „	...	45,000	11,250	...
Godhra do.	Improvement of Roads in the City.	G. R.Nos. 2143 and 2985, dated 3rd June and 6th August 1889, respectively .	1,000	5 „	690	...	...	43
Ahmedabad do.	Carrying out a part of the Water-supply Scheme and paying off the existing Loans.	G. R. No. 3513, dated 26th December 1887 . .	30,000	5 „	...	27,480	...	...
		G. R. No. 1449, dated 14th May 1888 . . .	10,000	5 „	...	9,160	...	...
		Carried over .	12,848,266		3,559,728	6,485,257	408,424	117,849

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1898—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan Sanctioned.	Rate of Interest.	Amount owing on 31st March 1898.		Transactions during 1897-98.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
BOMBAY—*contd.*		Brought forward .	12,848,266		3,559,728	6,485,257	408,424	119,849
Ahmedabad Municipality—*contd.*	Water and Drainage Works.	G. R. Nos. 300 and 559, dated 29th January and 18th February 1890, respectively . . .	45,000	4½ p. c.	30,320	...	...	718
	Water-Works . .	G. R. No. 3553, dated 19th September 1889 . .	30,000	5 „	...	14,977	...	...
	Payment of contribution towards reconstruction of the Ellis Bridge.	G. R. No. 728, dated 28th February 1890 . . .	5,100	5 „	...	4,671	...	...
	Making House connections with Drainage.	G. R. No. 1874, dated 17th May 1890 .	2,000	4½ „	...	2,000	...	...
	Drainage extension works.	G. R. No. 3466, dated 4th October 1893 . . .	20,000	4½ „	...	20,000	...	...
	To pay off a portion of Government Loan.	G. R. No. 2782, dated 19th August 1896 . . .	10,000	4¼ „	...	10,000	...	...
	For the extension of Water-works . .	G. R. No. 3560, dated 18th August 1897 . .	6,500	4½ „	...	6,500	6,500	...
Bijapur Municipality . .	For Famine and Plague expenses .	G. I. F. D. No. 5273A. and G. R. No. 5372, dated 8th and 20th December 1897 .	500	4 „	500	...	500	...
Pen Municipality	Distribution of water-pipes throughout the town.	G. R. No. 123, dated 13th January 1885 . . .	1,000	6 „	...	250	...	50
Ratnagiri City do.	Nachna Water-works .	G. R. No. 3346, dated 6th November 1880 . .	3,000	6¾ „	...	1,675	...	...
	Ditto ditto .	G. R. No. 2632, dated 31st July 1884 . . .	1,500	5 „	...	1,500	...	...
Rajapur do.	Water-works at Kodowla.	G. R. Nos. 737 and 2507, dated 16th March and 26th August 1886, respectively .	1,200	6 „	...	1,200	...	...
Sholapur do.	Water-works . .	G. R. No. 3036, dated 30th November 1879 . .	19,390	7 „	...	1,400	...	1,000
	For Plague operations and relief to distressed weavers .	G. I. F. D. No. 3921A., dated 2nd September 1897; G. R. F. D. No. 3882, dated 9th September 1897 .	1,000	4 „	1,000	...	1,000	...
Satara do.	Extension of Water-works.	G. R. No. 3740, dated 13th December 1881 .	30,000	(*a*)	...	14,847	...	742
	For Plague operations	G. I. F. D. No. 3157A., dated 19th July 1897; G. R. F. D. No. 3466. dated 11th August 1897; G. I. F. D. No. 4756A, dated 26th October 1897; G. R. F. D. Nos. 4852 and 110, dated 16th November 1897 and 10th January 1898, respectively	1,500	4 p. c.	1,500	...	1,500	...
Islampur do.	Construction of a School house . .	G. R. No. 4111, dated 28th November 1893 . .	2,100	4½ „	...	...	...	1,785
Junner do.	Construction of a Tank for the Water-supply of the Town.	G. R. No. 963, dated 17th March 1883 . . .	3,300	5 „	...	1,000	...	...
Telegaum do.	Construction of Water-works.	G. R. Nos. 227, dated 24th January 1883, and 1028, dated 20th April 1887	2,850	5 „	...	1,496	...	...
Dabhada do.	Ditto . .	Ditto ditto .	470	5 „	...	197	...	132
Nadiad do.	Construction of Latrines in the Town.	G. R. Nos. 81 and 282, dated 10th and 26th January 1890, respectively .	1,000	5 „	...	300	...	100
Dhuliá do.	Improvement of the Water-supply.	G. R. Nos. 4948, dated 14th December 1892 and 869, dated 6th March 1893	25,000	4½ „	23,489	...	...	457
Bhiwandi do.	Erection of a School-building . . .	G. R. No. 2999, dated 13th September 1894 . .	400	4½ „	266	...	...	47
		Carried over .	13,061,076		3,616,803	6,567,270	417,924	122,880

(*a*) Rx. 7,650 wth interest at 7 per cent., Rx. 4,350 at 6½ per cent., Rx. 17,400 at 6 per cent., Rx. 400 at 6¾ per cent., and Rx. 200 at 5½ per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1898—*concluded.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan Sanctioned.	Rate of Interest.	Amount owing on 31st March 1898.		Transactions during 1897-98.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx*	*Rx.*	*Rx.*	*Rx.*
BOMBAY—*contd.*		Brought forward .	13,061,076		3,616,803	6,567, 70	417,974	122,880
Bandra Municipality.	Construction of Water-works . . .	G. R. Nos. 1360, 184, and 1476, dated 26th April 1895, 14th January, and 23rd April 1896, respectively	7,000	4½ p'c.	6,827	...	...	116
Mhaswad do.	Construction of a School-house.	G. R. Nos. 1534 and 240, dated 11th May and 22nd January 1895, respectively . . .	150	4½ „	145	...	...	5
Bulsar do.	For Plague Operations	G. R. Nos. 2359A., 2491, 692 and 782, dated 25th May and 8th June 1897, and 9th and 18th February 1898, respectively . . .	3,500	4 „	3,485	...	3400	15
Ahmadnagar do.	For improvement of Water-works.	G. R. Nos. 4103 and 931, dated 1st December 1896,and 26th February 1897, respectively	10,700	4½ „	10,700	...	3700	...
	For Plague operations	G. I. F. D. No 4757A. and G. R. Nos. 4691 and 4275, dated 26th October, 9th November and 7th October 1897, respectively .	3,720	4 „	3,720	...	3720	...
Poona do.	For Plague expenditure . . .	G. I. F. D. No. 2294A. and G. R. F. D. No. 2431, dated 21st May and 2nd June 1897 . . .	2,500	4 „	2,500	...	2,500	...
		Total Bombay .	13,083,646		3,644,180	6,567,270	431,244	123,016

G. I. C. P O.—No. 283 C. G.—13-2-99.—284.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

1898-99.

CALCUTTA:
OFFICE OF THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA;
1900.

CALCUTTA
GOVERNMENT OF INDIA CENTRAL PRINTING OFFICE,
8, HASTINGS STREET.

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GENERAL ACCOUNTS.

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No. 1.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE and RECEIPTS for the Year ended

RECEIPTS.	For details, *vide* page No.	Amounts.
Revenue:		
Principal Heads of Revenue—		*Rx.*
Land Revenue		27,459,313
Opium		5,725,330
Salt		9,099,871
Stamps		4,797,650
Excise		5,743,422
Customs		4,802,162
Other Heads		9,055,079
TOTAL, PRINCIPAL HEADS	23	66,682,827
Interest	47	1,059,487
Post Office, Telegraph, and Mint	55	3,072,819
Receipts by Civil Departments	67	1,726,540
Miscellaneous	89	1,051,566
Railways	115	22,740,802
Irrigation	125	3,463,074
Buildings and Roads	149	705,036
Receipts by Military Department	177	924,542
TOTAL REVENUE . RX.		101,426,693
Debt, Deposits, and Advances:		
Permanent Debt (Net incurred)	227	2,872,740
Unfunded Debt (Net)	227	294,178
Deposits and Advances (Net)	227	1,666,609
Loans and Advances by Imperial Government (Net Repayments)	227	41,790
Loans and Advances Provincial Government (Net-Repayments	227	396,927
Remittances (Net)	227	152,766
Secretary of State's Bills drawn	227	18,692,377
TOTAL RECEIPTS		125,544,080
Opening Balance on April 1st, 1898—India Rx. 15,982,443		
„ „ England £ 2,534,244	227	18,516,687
GRAND TOTAL		144,060,767

and DISBURSEMENTS of the GOVERNMENT of INDIA, in *India* and in *England*, 31st March 1899.

DISBURSEMENTS.	For details, *vide* page No.	Amounts.
Expenditure:		
Direct Demands on the Revenues	23	10,651,516
Interest	47	3,031,996
Post Office, Telegraph, and Mint	55	2,865,880
Salaries and Expenses of Civil Departments	67	15,731,303
Miscellaneous Civil Charges	89	5,771,169
Famine Relief and Insurance	107	1,187,314
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	113	1,453
Railway Revenue Account	115	23,682,928
Irrigation	125	3,193,437
Buildings and Roads	149	5,868,803
Army Services	177	24,010,770
Special Defence Works	193	1,463
TOTAL		95,998,032
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments not spent by them in the year	195	1,467,351
TOTAL EXPENDITURE CHARGED AGAINST REVENUE Rx.		97,465,383
Expenditure not charged to Revenue:		
Capital Outlay on Railways, Irrigation and other Works	201	4,918,973
Debt, Deposits, and Advances.—		
Temporary Debt (Net discharged)	227	1,500,000
Capital of Railway Companies (Net Payments)	227	1,380,260
Secretary of State's Bills paid	227	18,883,879
TOTAL DISBURSEMENTS		124,148,495
Closing Balance on March 31st, 1899—India Rx. 16,766,504		
" " England £ 3,145,768		
	227	19,912,272
GRAND TOTAL		144,060,767

	Rx.
Revenue	101,426,693
Expenditure chargeable thereon	97,465,383
SURPLUS	3,961,310

No. 2.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Account

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF REVENUE.	Number of Account.	Number of Page.	India, (a) General.	Central Provinces.	Burma.	Assam.	Number of Item.
Principal Heads of Revenue:			*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Land Revenue	13A	28	148,973	873,910	2,807,230	628,411	1
Opium	14A	32	15	21,044	24,511	45,632	2
Salt	15A	33	2,040,730	...	158,155	...	3
Stamps	16	35	38,794	154,543	176,564	97,060	4
Excise	17	36	116,076	194,596	461,480	288,379	5
Provincial Rates	18	37	12,710	125,389	129,467	65,823	6
Customs	19A	38	1,000	8,276	1,000,403	...	7
Assessed Taxes	20	41	145,408	48,113	105,144	33,561	8
Forest	21	42	43,406	99,510	835,089	39,818	9
Registration	22	44	1,769	10,882	8,059	5,538	10
Tributes from Native States	23	45	195,125	33,782	36,485	5,010	11
TOTAL			2,744,006	1,570,045	5,742,587	1,209,232	12
Interest:	24	48	372,548	15,617	4,172	51	13
Post Office, Telegraph, and Mint:							
Post Office	27	56	1,904,798	403	...	...	14
Telegraph	28	57	1,069,679	...	...	...	15
Mint	29	65	4,687	...	...	...	16
TOTAL			2,979,164	403	...	...	17
Receipts by Civil Departments:							
Law and Justice	31A	71	35,397	35,080	90,997	15,282	18
Police	32A	75	2,204	17,754	45,769	19,982	19
Marine	33A	76	37,749	...	34,140	14	20
Education	34A	81	2,110	4,275	2,277	4,832	21
Medical	36A	83	1,074	1,324	2,291	1,149	22
Scientific and other Minor Departments	38A	86	10,722	2,065	621	8,560	23
TOTAL			89,256	60,498	176,095	49,819	24
Miscellaneous:							
Receipts in aid of Superannuation, &c.	41A	99	57,156	5,364	11,419	1,636	25
Stationery and Printing	42A	101	12,545	3,135	3,523	532	26
Exchange	43	103	75,421	...	...	...	27
Miscellaneous	44A	104	36,324	16,435	118,730	5,268	28
TOTAL			181,446	24,934	133,672	7,436	29
Railways:							
State Railways (Gross Receipts)	49	116	8,320,193	867,916	867,754	152,261	30
Guaranteed Companies (Net Traffic Receipts)	49A	118	3,082,673	...	...	...	31
Subsidized Companies (Repayment of Advances of Interest)	54	123	...	...	...	...	32
TOTAL			11,402,866	867,916	867,754	152,261	33
Irrigation:							
Major Works:							
Direct Receipts	56	126	...	...	...	...	34
Portion of Land Revenue due to Irrigation	58	130	...	...	...	...	35
Minor Works and Navigation	59A	138	7,062	...	20,831	...	36
TOTAL			7,062	...	20,831	...	37
Buildings and Roads:							
Military Works	61	150	44,306	6	7,161	422	38
Civil Works	61	150	8,407	12,770	36,768	25,617	39
TOTAL			52,773	12,776	43,929	26,039	40
Receipts by Military Department:							
Army:							
Effective	63	178	517,621	...	...	...	41
Non-Effective	63	178	53,000	...	...	...	42
Military Operations	63	178	40,489	...	...	...	43
TOTAL			611,110	...	...	...	44
Total Revenue			18,440,231	2,552,189	6,989,040	1,444,838	45

(a) Throughout the Accounts this heading includes the Receipts and Charges connected with the Army Services—Bengal and Punjab under the direct administration of the Governor-General in Council, the Revenue and Charges of the Districts of Coorg, Ajmere, etc., and

(b) The Column headed "Exchange" shows, under the several heads of Revenue and Expenditure which include transactions in England, the words, the number necessary to be added to the figures of the transactions in England to turn the pounds sterling into tens of rupees at the average the column headed "England" to make the total express the value in tens of rupees was therefore '5020223.

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1899.

transactions *in India*, including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	(*b*) Exchange.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	4,044,785	6,637,135	2,564,124	5,038,248	4,716,497	27,459,313	...	...	27,459,313
2	4,243,048	51,123	6,593	...	1,333,364	5,725,330	...	...	5,725,330
3	2,512,349	...	...	1,998,413	2,390,224	9,099,871	...	...	9,099,871
4	1,738,108	741,725	427,351	826,681	596,824	4,797,650	...	...	4,797,650
5	1,342,705	568,485	259,820	1,367,855	1,144,026	5,743,422	...	...	5,743,422
6	959,551	1,076,293	450,017	771,076	331,817	3,922,143	...	...	3,922,143
7	1,581,871	5,100	1,273	363,275	1,840,964	4,802,162	...	...	4,802,162
8	517,578	246,953	151,500	278,907	395,027	1,922,191	...	...	1,922,191
9	97,231	156,804	147,443	211,052	229,515	1,859,868	...	...	1,859,868
10	147,501	41,343	35,856	129,087	61,141	441,176	...	...	441,176
11	...	1,000	27,823	451,090	159,386	909,701	...	...	909,701
12	17,184,727	9,525,961	4,071,800	11,435,684	13,198,785	66,682,827	...	...	66,682,827
13	208,161	50,805	26,383	62,414	274,475	1,014,626	29,867	14,994	1,059,487
14	1,891	...	6,975	...	...	1,914,067	...	...	1,914,067
15	...	...	...	...	...	1,069,679	7,417	3,724	1,080,820
16	...	...	...	...	73,225	77,912	13	7	77,932
17	1,891	...	6,975	...	73,225	3,061,658	7,430	3,731	3,072,819
18	181,946	81,165	57,332	124,400	55,817	677,416	...	...	677,416
19	111,574	44,651	72,691	44,985	76,594	436,204	...	...	436,204
20	112,181	...	...	...	6,579	190,663	...	...	190,663
21	73,055	37,795	14,107	41,646	50,751	230,848	...	...	230,848
22	19,196	19,835	5,843	16,264	17,026	84,002	1,547	777	86,326
23	22,062	14,080	13,861	27,788	4,653	104,412	447	224	105,083
24	520,014	197,526	163,834	255,083	211,420	1,723,545	1,994	1,001	1,726,540
25	20,332	16,625	11,312	13,307	36,655	173,806	92,698	46,536	313,040
26	23,054	10,125	6,748	14,112	13,351	87,125	...	...	87,125
27	...	...	...	...	...	75,421	...	...	75,421
28	122,612	36,062	40,698	127,783	38,432	542,344	22,394	11,242	575,980
29	165,998	62,812	58,758	155,202	88,438	878,696	115,092	57,778	1,051,566
30	2,182,090	1,684,583	3,641,701	1,345,758	551,368	19,613,624	230	115	19,613,969
31	...	...	...	...	...	3,082,673	...	...	3,082,673
32	...	...		43,715	...	43,715	296	149	44,160
33	2,182,090	1,684,583	3,641,701	1,389,473	551,368	22,740,012	526	264	22,740,802
34	185,388	752,758	1,174,353	34,386	66,045	2,212,930	...	...	2,212,930
35	...	117,498	67,898	714,147	109 216	1,008,759	...	...	1,008,759
36	76,610	24,284	65,857	18,396	28,345	241,385	...	...	241,385
37	261,998	894,540	1,308,108	766,929	203,606	3,463,074	...	.	3,463,074
38	24	254	742	365	894	54,234	...	...	54,234
39	100,960	87,061	81,846	122,360	129,173	604,962	30,519	15,321	650,802
40	100,984	87,315	82,588	122,725	130,067	659 196	30,519	15,321	705,036
41	...		...	80,700	110,168	708.489	41,919	21,044	771,452
42	...	...	...	17,988	17,802	88,790	15,214	7,638	111,642
43	...	.	...	279	680	41,448	...	...	41,448
44	...	...	...	98,967	128,650	838,727	57,133	28,682	924,542
45	20,625,863	12,503,542	9,360,147	14,286,477	14,860,034	101,062,361	242,561	121,771	101,426,693

Commands, the Northern India Salt Department, the Post Office, the Telegraph, the Calcutta Mint, the Survey and other Departments
the expenses of the British Representatives at the principal Native Courts in India.
exchange thereon calculated in accordance with the average rate obtained for Bills and Telegraphic Transfers sold during the year; or in other
rate of Exchange. During the year this average rate was 1s 3·9784578*d* per Rupee, *see* page 254, and the proportion to be added to the figures in

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
Direct Demands on the Revenues:			*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Refunds and Drawbacks	11	25	4,690	2,867	31,017	1,904	1
Assignments and Compensations	12	26	298,675	4,686	82	3,017	2
Charges in respect of collection, *viz.:*							
Land Revenue	13B	29	52,431	166,059	470,540	100,398	3
Opium (including cost of Production)	14C	33	1,152	...	...	...	4
Salt (including cost of Production)	15C	34	108,366	...	433	...	5
Stamps	16	35	*—77,457*	5,748	5,248	3,788	6
Excise	17	36	2,702	4,736	22,063	624	7
Provincial Rates	18	37	...	...	5,857	215	8
Customs	19B	40	...	...	30,998	...	9
Assessed Taxes	20	41	97	93	3,554	195	10
Forest	21	42	44,536	87,133	242,619	30,536	11
Registration	22	44	605	4,669	3,715	3,069	12
TOTAL			435,797	275,982	816,126	143,746	13
Interest:							
Interest on Debt			3,748,950	12,248	1,893	44	
Deduct—Amounts chargeable to Railways (*b*)			*4,292,762*	...	...	...	
„ Amounts chargeable to Irrigation			*1,312,694*	...	...	...	
Remainder chargeable on Ordinary Debt	25	51	*—1,856,506*	12,248	1,893	44	14
Interest on other Obligations	26	52	394,871	253	...	36	15
TOTAL			*—1,461,635*	12,501	1,893	80	16
Post Office, Telegraph, and Mint:							
Post Office	27	56	1,432,088	7,123	17,048	4,861	17
Telegraph	28	57	783,123	...	...	...	18
Mint	29	65	70,600	...	...	...	19
TOTAL			2,285,811	7,123	17,048	4,861	20
Salaries and Expenses of Civil Departments:							
General Administration	30A	68	457,336	60,879	125,936	34,526	21
Law and Justice	31B	72	169,724	152,538	358,552	73,566	22
Police	32B	75	65,608	154,083	889,956	164,866	23
Marine (including River Navigation)	33B	77	160,948	...	69,865	6,975	24
Education	34B	81	18,571	63,963	86,970	40,753	25
Ecclesiastical	35	82	14,819	4,365	10,526	1,610	26
Medical	36B	83	51,836	55,272	53,563	36,162	27
Political	37	84	477,222	3,745	44,144	20,778	28
Scientific and other Minor Departments	38B	87	299,698	6,541	15,144	7,022	29
TOTAL			1,715,762	501,386	1,654,656	386,258	30
Miscellaneous Civil Charges:							
Territorial and Political Pensions	39	90	13,493	24,716	14,443	934	31
Civil Furlough and Absentee Allowances	40	98	574	...	...	...	32
Superannuation Allowances & Pensions	41B	100	56,058	31,129	39,113	10,573	33
Stationery and Printing	42B	101	*—174,850*	25,364	54,396	12,253	34
Miscellaneous	44B	105	31,308	4,929	24,734	6,727	35
TOTAL			*—73,417*	86,138	132,686	30,487	36
Famine Relief and Insurance:							
Famine Relief	45	108	1,432	8,189	95	...	37
Construction of Protective Railways	46	109	...	...	...	...	38
Construction of Protective Irrigation Works	46A	110	...	...	...	...	39
Reduction or Avoidance of Debt	47	111	445,238	...	...	...	39A
TOTAL			446,670	8,189	95	...	40
Carried over			3,348,988	891,319	2,622,504	565,432	41

(*a*) *See* foot-note (*b*) to Account No. 2.

(*b*) Included under the following heads:—	India. *Rx.*	England. £	Exchange. *Rx.*	Total. *Rx.*
State Railways Interest on Debt	4,159,685	966,906	485,408	5,611,999
Interest chargeable against Companies on Advances	133,077	218,884	109,885	461,846
	4,292,762	1,185,790	595,293	6,073,845

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1899.

[transactions *in India*, including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange. (*a*)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	80,465	20,468	11,757	37,772	113,394	304,334	...	...	304,334
2	25,996	33,395	14,741	117,146	1,022,392	1,520,130	...	...	1,520,130
3	475,934	767,607	404,096	959,880	655,738	4,052,674	1,255	630	4,054,559
4	2,366,842	...	...	...	2,975	2,370,969	1,545	776	2,373,290
5	16,326	...	...	174,182	166,007	465,314	258	130	465,702
6	63,823	17,899	18,989	32,296	24,405	94,739	35,296	17,719	147,754
7	67,956	5,595	5,449	99,208	34,681	243,014	...	...	243,014
8	43,295	821	...	...	5,549	55,737	...	...	55,737
9	78,574	...	...	24,201	81,071	214,844	65	33	214,942
10	19,199	333	1,162	2,893	5,286	32,812	...	...	32,812
11	48,632	97,203	85,534	159,467	183,925	979,585	7,421	3,725	990,731
12	89,954	21,112	11,994	84,229	29,164	248,511	...	...	248,511
13	3,376,996	964,433	553,722	1,691,274	2,324,587	10,582,663	45,840	23,013	10,651,516
	24,477	40,224	20,540	20,366	37,371	3,906,113	3,991,656	2,003,900	9,901,669
	...	...	...	...	...	*4,292,762*	*1,185,790*	*595,293*	*6,073,845*
	...	...	...	...	...	*1,312,694*	...	...	*1,312,694*
14	24,477	40,224	20,540	20,366	37,371	*-1,699,343*	2,805,866	1,408,607	2,515,130
15	7,963	73,253	13,585	2,415	24,353	516,729	91	46	516,866
16	32,440	113,477	34,125	22,781	61,724	*-1,182,614*	2,805,957	1,408,653	3,031,996
17	36,100	18,632	21,968	10,387	10,462	1,558,669	111,013	55,731	1,725,413
18	...	...	...	...	...	783,123	162,339	81,498	1,026,960
19	...	...	...	...	37,476	108,076	3,616	1,815	113,507
20	36,100	18,632	21,968	10,387	47,938	2,449,868	276,968	139,044	2,865,880
21	229,193	172,067	137,105	161,771	202,616	1,581,429	252,496	126,759	1,960,684
22	1,129,283	676,743	437,078	580,152	523,919	4,101,555	927	465	4,102,947
23	644,328	772,845	402,217	454,761	630,884	4,179,548	778	391	4,180,717
24	93,256	...	...	812	4,198	336,054	204,787	102,808	643,649
25	397,701	223,936	142,778	288,005	333,007	1,595,678	1,917	962	1,598,557
26	18,698	27,623	24,904	34,608	32,587	169,740	795	399	170,934
27	235,868	150,870	121,638	339,268	556,758	1,601,235	10,273	5,157	1,616,665
28	6,911	14,207	202,681	8,800	87,559	866,047	24,627	12,363	903,037
29	47,119	26,081	31,087	58,126	31,536	522,354	21,144	10,615	554,113
30	2,802,357	2,064,372	1,499,482	1,926,303	2,403,064	14,953,640	517,744	259,919	15,731,303
31	120,156	88,916	28,653	63,239	59,095	413,645	11,577	5,812	431,034
32	87	38	83	683	130	1,595	259,009	130,028	390,632
33	221,076	224,562	116,412	166,959	200,110	1,065,992	1,942,917	975,388	3,984,297
34	337,029	69,232	45,447	146,094	126,947	641,912	49,458	24,829	716,199
35	27,773	16,706	20,775	53,101	27,996	214,049	23,274	11,684	249,007
36	706,121	399,454	211,370	430,076	414,278	2,337,193	2,286,235	1,147,741	5,771,169
37	3,228	*—52*	77	1,916	25,168	40,053	1	...	40,054
38	...	...	...	690,353	...	690,353	...	...	690,353
39	...	*—88*	3,108	5,335	3,314	11,669	...	...	11,669
39A	...	...	...	...	...	445,238	...	...	445,238
40	3,228	*—140*	3,185	697,604	28,482	1,187,313	1	...	1,187,314 (*c*)
41	6,957,242	3,560,228	2,323,852	4,778,425	5,280,073	30,328,063	5,932,745	2,978,370	39,239,178

(*c*) The following further sums, which are included under State Railways Revenue Account, are chargeable to the grant for Famine Relief and Insurance as representing the net charge on the Revenues on account of Protective Railways constructed through the Agency of Companies :—

Indian Midland Railway	Rx.	144,457
Bengal-Nagpur Railway	,,	168,229
		312,686

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of item.
			Rx.	*Rx.*	*Rx.*	*Rx.*	
Brought forward from page 6.			3,348,988	891,319	2,622,504	565,432	1
Construction of Railways (charged against Revenue in addition to that under Famine Insurance) . .	48	114	...	...	...	1,589	2
Railway Revenue Account:							
State Railways:							
Working Expenses . . .	49A	118	3,560,863	462,628	527,116	157,481	3
Interest on Debt . . .	25	51	4,159,685	...	...	...	4
Annuities in purchase of Railways	49A	118	...	...	...	...	5
Interest chargeable against Companies on advances . .	50	121	...	111,794	...	...	6
Interest on Capital deposited by Companies	51	121	...	...	...	...	7
Guaranteed Companies:							
Surplus Profits, Land and Supervision	52	122	292,843	29	6,985	6,236	8
Interest	49A	118	8,209	...	...	...	9
Subsidized Companies: Land, etc. .	54A	123	...	...	...	10,191	10
Miscellaneous Railway Expenditure	55	124	47,518	4,570	*—12,276*	1,561	11
TOTAL .			8,069,118	579,021	521,825	175,469	12
Irrigation:							
Major Works:							
Working Expenses . . .	57	127	...	...	...	...	13
Interest on Debt . . .	25	51	753,914	...	...	...	14
Minor Works and Navigation .	60	141	7,772	...	147,649	...	15
TOTAL .			761,686	...	147,649	...	16
Buildings and Roads:							
Military Works	62	153	871,438	777	80,392	32,704	17
Civil Works	62	154	232,685	194,508	675,210	356,489	18
TOTAL .			1,104,123	195,285	755,602	389,193	19
Army Services:							
Army:							
Effective	63	179	9,327,768	...	...	...	20
Non-Effective	63	179	485,295	...	...	...	21
Military operations . . .	63	179	985,552	...	...	...	22
TOTAL .			10,798,615	...	...	...	23
Special Defence Works . .	64	194	45	...	...	...	24
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			24,082,575	1,665,625	4,047,580	1,131,683	25
Add—Portion of allotments to Provincial Governments not spent by them in the year	68	199	177	19,929	415,342	86,004	26
Total Expenditure charged against Revenue			24,082,752	1,685,554	4,462,922	1,217,687	27
Expenditure not charged to Revenue:							
Capital Outlay on Railways, Irrigation and other Works:							
State Railways . . .	69	202	1,063,429	*—16,483*	*—559*	1,247,261	28
Irrigation Works . . .	69	202	...	...	86,545	...	29
Miscellaneous Public Improvements	71A	213	...	...	...	...	30
TOTAL .			1,063,429	*—16,483*	85,986	1,247,261	31

Revenues of *India*, in *India* and in *England*, for the Year ended 31st March 1899—*continued.*

transactions *in India*, including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange.(*a*)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	6,957,242	3,560,228	2,323,852	4,778,425	5,280,073	30,328,063	5,932,745	2,978,370	39,239,178
2	...	...	...	—*199*	63	1,453	...	...	1,453
3	1,223,966	863,875	1,915,455	863,821	410,086	9,985,291	...	...	9,985,291
4	...	...	...	...	...	4,159,685	966,906	485,408	5,611,999
5	...	...	...	...	...	...	1,714,016	860,474	2,574,490(*b*)
6	...	21,283	...	...	...	133,077	218,884	109,885	461,846
7	...	16,488	...	...	...	16,488	811,884	407,584	1,235,956
8	16,535	13,229	...	39,039	23,338	398,234	...	...	398,234
9	...	...	...	...	...	8,209	2,162,525	1,085,636	3,256,370
10	77,293	7,966	1,881	1,706	5,368	104,405	...	...	104,405
11	22,785	...	—*22,483*	11,615	1,047	54,337	...	...	54,337
12	1,340,579	922,841	1,894,853	916,181	439,839	14,859,726	5,874,215	2,948,987	23,682,928
13	134,332	278,136	333,621	146,247	48,057	940,393	...	...	940,393
14	245,697	313,083	...	...	...	1,312,694	...	...	1,312,694
15	139,560	26,530	94,511	324,109	197,493	937,624	1,815	911	940,350
16	519,589	617,749	428,132	470,356	245,550	3,190,711	1,815	911	3,193,437
17	20,928	6,091	92,434	6,993	20,920	1,132,677	52,531	26,371	1,211,579
18	834,215	573,456	434,516	692,866	514,514	4,508,459	99,043	49,722	4,657,224
19	855,143	579,547	526,950	699,859	535,434	5,641,136	151,574	76,093	5,868,803
20	...	...	...	2,942,992	3,227,564	15,498,324	1,902,482	955,088	18,355,894
21	...	...	...	292,738	155,251	933,284	2,421,679	1,215,737	4,570,700
22	...	...	...	33,082	38,891	1,057,525	17,743	8,908	1,084,176
23	...	...	...	3,268,812	3,421,706	17,489,133	4,341,904	2,179,733	24,010,770
24	...	...	...	...	...	45	944	474	1,463
25	9,672,553	5,680,365	5,173,787	10,133,434	9,922,665	71,510,267	16,303,197	8,184,568	95,998,032
26	222,123	389,464	128,302	116,425	89,585	1,467,351	...	...	1,467,351
27	9,894,676	6,069,829	5,302,089	10,249,859	10,012,250	72,977,618	16,303,197	8,184,568	97,465,383
28	427,857	143,717	201,306	...	51,193	3,117,721	766,839	384,970	4,269,530
29	—*6,924*	103,718	247,546	53,157	164,518	648,560	3,321	1,667	653,548
30	—*4,105*	...	...	...	...	—*4,105*	...	...	—*4,105*
31	416,828	247,435	448,852	53,157	215,711	3,762,176	770,160	386,637	4,918,973

(*a*) See foot-note (*b*) to Account No. 2.

(*b*) According to actuarial calculation, the annuities payable in respect of the year 1898-99 include the following sums in redemption of capital :—

	£	Exchange.	*Rx.*
East Indian Railway Annuity	141,221	70,896	212,117
Eastern Bengal Railway Annuity	14,346	7,202	21,548
Scinde, Punjab and Delhi Railway Annuity . . .	57,233	28,732	85,965
	212,800	106,830	319,630

No. 4.—STATEMENT showing the details of EXPENDITURE in ENGLAND, for the Year ended 31st March 1899.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	...	...	...
Assignments and Compensations	...	...	...
Charges in respect of Collection, *viz.*:—			
Land Revenue	4	1,251	1,255
Opium	1,545	...	1,545
Salt	258	...	258
Stamps	35,296	...	35,296
Excise	...	...	...
Provincial Rates	...	...	...
Customs	65	...	65
Assessed Taxes	...	...	...
Forest	6,100	1,321	7,421
Registration	...	...	...
TOTAL	43,268	2,572	45,840
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,805,866	2,805,866
Interest on other Obligations	...	91	91
TOTAL	...	2,805,957	2,805,957
Post Office, Telegraph, and Mint:			
Post Office	53,604	57,409	111,013
Telegraph	86,309	76,030	162,339
Mint	3,590	26	3,616
TOTAL	143,503	133,465	276,968
Salaries and Expenses of Civil Departments:			
General Administration	20,326	232,170	252,496
Law and Justice	133	794	927
Police	...	778	778
Marine (including River Navigation)	57,142	147,645	204,787
Education	...	1,917	1,917
Ecclesiastical	...	795	795
Medical	...	10,273	10,273
Political	173	24,454	24,627
Scientific and other Minor Departments	10,217	10,927	21,144
TOTAL	87,991	429,753	517,744
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	11,577	11,577
Civil Furlough and Absentee Allowances	...	259,009	259,009
Superannuation Allowances and Pensions	...	1,942,917	1,942,917
Stationery and Printing	43,658	5,800	49,458
Miscellaneous	...	23,274	23,274
TOTAL	43,658	2,242,577	2,286,235
Famine Relief and Insurance:			
Famine Relief	1	...	1
Carried forward	318,421	5,614,324	5,932,745

No. 4.—Statement showing the details of Expenditure in England, for the Year ended 31st March 1899—*continued.*

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward	318,421	5,614,324	5,932,745
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	...	...
Railway Revenue Account:			
State Railways:			
Working Expenses	...	...	...
Interest on Debt	...	966,906	966,906
Annuities in purchase of Railways	...	1,714,016	1,714,016
Interest Chargeable against Companies on Advances	...	218,884	218,884
Interest on Capital deposited by Companies	...	811,884	811,884
Guaranteed Companies:			
Surplus Profits, Land and Supervision	...	...	...
Interest	...	2,162,525	2,162,525
Subsidized Companies: Land, &c.	...	...	...
Miscellaneous Railway Expenditure	...	...	...
TOTAL	...	5,874,215	5,874,215
Irrigation:			
Major Works:			
Working Expenses	...	...	...
Interest on Debt	...	...	...
Minor Works and Navigation	1,815	...	1,815
TOTAL	1,815	...	1,815
Buildings and Roads:			
Military Works	52,531	...	52,531
Civil Works	7,071	91,972	99,043
TOTAL	59,602	91,972	151,574
Army Services:			
Army:			
Effective	520,005	1,382,477	1,902,482
Non-Effective	...	2,421,679	2,421,679
Military operations	17,743	...	17,743
TOTAL	537,748	3,804,156	4,341,904
Special Defence Works	944	...	944
Total Expenditure charged against Revenue £	918,530	15,384,667	16,303,197
Expenditure not charged to Revenue:			
Capital Outlay on Railways, Irrigation and other Works:			
State Railways	760,044	6,795	766,839
Irrigation Works	3,321	...	3,321
TOTAL £	763,365	6,795	770,160

No. 5.—ACCOUNT of the REVENUE and EXPENDITURE in *India* in the three

HEADS OF REVENUE. For distribution by provinces, see Accounts 6, 7, and 8 for Imperial, Provincial, and Local, respectively.	INDIA. Imperial.	INDIA. Provincial.	INDIA. Local.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:				
Land Revenue	14,871,372	12,349,281	238,660	27,459,313
Opium	5,725,330	...	...	5,725,330
Salt	9,007,476	92,395	...	9,099,871
Stamps	1,228,508	3,569,142	...	4,797,650
Excise	3,884,951	1,857,824	647	5,743,422
Provincial Rates	5,800	695,775	3,220,568	3,922,143
Customs	4,765,052	37,110	...	4,802,162
Assessed Taxes	1,075,936	846,255	...	1,922,191
Forest	951,638	908,230	...	1,859,868
Registration	221,473	219,703	...	441,176
Tributes from Native States	909,701	...	...	909,701
TOTAL	42,647,237	20,575,715	3,459,875	66,632,827
Interest	795,841	205,664	13,121	1,014,626
Post Office, Telegraph, and Mint:				
Post Office	1,904,798	1,157	8,112	1,914,067
Telegraph	1,069,679	...	—	1,069,679
Mint	77,912	...	—	77,912
TOTAL	3,052,389	1,157	8,112	3,061,658
Receipts by Civil Departments:				
Law and Justice	35,377	637,373	4,666	677,416
Police	1,204	275,822	159,178	436,204
Marine	37,749	152,893	21	190,663
Education	1,915	137,091	91,842	230,848
Medical	228	54,597	29,177	84,002
Scientific and other Minor Departments	10,608	71,241	22,563	104,412
TOTAL	87,081	1,329,017	307,447	1,723,545
Miscellaneous:				
Receipts in aid of Superannuation, &c.	120,313	53,370	123	173,806
Stationery and Printing	32,175	54,761	189	87,125
Exchange	75,421	...	...	75,421
Miscellaneous	142,324	230,296	169,724	542,344
TOTAL	370,233	338,427	170,036	878,696
Railways:				
State Railways (Gross Receipts)	19,556,015	57,609	...	19,613,624
Guaranteed Companies (Net Traffic Receipts)	3,082,673	...	...	3,082,673
Subsidized Companies (Repayment of Advances of Interest)	43,715	...	...	43,715
TOTAL	22,682,403	57,609	...	22,740,012
Irrigation:				
Major Works:				
Direct Receipts	1,523,713	690,217	...	2,212,930
Portion of Land Revenue due to Irrigation	1,008,759	...	...	1,008,759
Minor Works and Navigation	76,952	158,961	5,472	241,385
TOTAL	2,608,424	849,178	5,472	3,463,074
Buildings and Roads:				
Military Works	54,234	...	...	54,234
Civil Works	9,850	298,724	296,388	604,962
TOTAL	64,084	298,724	296,388	659,196
Receipts by Military Department:				
Army:				
Effective	708,489	...	...	708,489
Non-Effective	88,790	...	...	88,790
Military operations	41,448	...	...	41,448
TOTAL	838,727	...	...	838,727
GRAND TOTAL REVENUE . Rx.	73,146,419	23,655,491	4,260,451	101,062,361

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1899.

HEADS OF EXPENDITURE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial, and Local, respectively.	India. Imperial.	India. Provincial.	India. Local.	Total.
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Returns and Drawbacks	220,428	80,043	3,863	304,334
Assignments and Compensations	489,004	1,031,126	...	1,520,130
Charges in respect of Collection:				
Land Revenue	113,358	2,881,293	1,058,023	4,052,674
Opium (including cost of Production)	2,370,969	...	...	2,370,969
Salt (including cost of Production)	425,454	39,860	...	465,314
Stamps	*—34,408*	129,147	...	94,739
Excise	100,432	82,582	...	243,014
Provincial Rates	...	5,197	50,540	55,737
Customs	81,071	133,773	...	214,844
Assessed Taxes	16,454	16,358	...	32,812
Forest	512,060	467,525	...	979,585
Registration	124,557	123,954	...	248,511
TOTAL	4,479,379	4,990,858	1,112,426	10,582,663
Interest:				
Interest on Debt, other than that charged to Railways and Irrigation Works	*—1,856,503*	157,160	...	*—1,699,343*
Interest on other Obligations	511,411	245	5,073	516,729
TOTAL	*—1,345,092*	157,405	5,073	*—1,182,614*
Post Office, Telegraph, and Mint:				
Post Office	1,432,015	51,272	75,382	1,558,669
Telegraph	783,123	...	...	783,123
Mint	108,076	...	...	108,076
TOTAL	2,323,214	51,272	75,382	2,449,868
Salaries and Expenses of Civil Departments:				
General Administration	633,505	843,259	104,665	1,581,429
Law and Justice	169,709	3,929,983	1,863	4,101,555
Police	64,275	3,759,391	355,882	4,179,548
Marine (including River Navigation)	160,948	165,187	6,919	336,054
Education	17,304	914,491	663,883	1,595,678
Ecclesiastical	169,740	...	...	169,740
Medical	49,249	1,152,186	399,800	1,601,235
Political	796,003	70,020	24	866,047
Scientific and other Minor Departments	313,613	165,125	43,616	522,354
TOTAL	2,374,346	11,002,642	1,576,652	14,953,640
Miscellaneous Civil Charges:				
Territorial and Political Pensions	413,645	...	...	413,645
Civil Furlough and Absentee Allowances	1,595	...	...	1,595
Superannuation Allowances and Pensions	80,461	978,822	6,709	1,065,992
Stationery and Printing	121,128	509,394	11,390	641,912
Miscellaneous	58,899	89,955	65,195	214,049
TOTAL	675,728	1,578,171	83,294	2,337,193
Famine Relief and Insurance:				
Famine Relief	1,724	37,685	644	40,053
Construction of Protective Railways	690,353	...	...	690,353
Construction of Protective Irrigation Works	11,669	...	...	11,669
Reduction or Avoidance of Debt	445,238	...	...	445,238
TOTAL	1,148,984	37,685	644	1,187,313
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	1,453	...	1,453
Railway Revenue Account:				
State Railways:				
Working Expenses	9,933,340	51,951	...	9,985,291
Interest on Debt	4,159,685	...	...	4,159,685
Interest Chargeable against Companies on Advances	133,077	...	...	133,077
Interest on Capital deposited by Companies	16,488	...	...	10,488
Guaranteed Companies:				
Surplus Profits, Land and Supervision	398,234	...	...	398,234
Interest	8,209	...	...	8,209
Subsidized Companies: Land, &c.	94,214	10,191	...	104,405
Miscellaneous Railway Expenditure	54,842	*—505*	...	54,337
TOTAL	14,798,089	61,637	...	14,859,726
Irrigation:				
Major Works:				
Working Expenses	538,094	402,299	...	940,393
Interest on Debt	753,914	558,780	...	1,312,694
Minor Works and Navigation	284,196	648,409	5,019	937,624
TOTAL	1,576,204	1,609,488	5,019	3,190,711
Buildings and Roads:				
Military Works	1,132,677	...	...	1,132,677
Civil Works	408,969	2,494,191	1,605,299	4,508,459
TOTAL	1,541,646	2,494,191	1,605,299	5,641,136
Army Services:				
Army:				
Effective	15,498,324	...	...	15,498,324
Non-Effective	933,284	...	...	933,284
Military operations	1,057,525	...	...	1,057,525
TOTAL	17,489,133	...	...	17,489,133
Special Defence Works	45	...	...	45
	45,061,676	21,984,802	4,463,789	71,510,267
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	1,435,047	88,165	1,523,212
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	...	*55,861*	*55,861*
GRAND TOTAL EXPENDITURE . Rx.	45,061,676	23,419,849	4,496,093	72,977,618

No. 6.—ACCOUNT of the IMPERIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:										
Land Revenue	148,924	340,355	621,615	−23,412	3,016,277	4,753,213	1,417,925	3,086,138	1,510,337	14,871,372
Opium	15	21,044	24,511	45,632	4,243,048	51,123	6,593	...	1,333,764	5,725,330
Salt	2,040,730	...	79,077	...	2,512,349	...	...	1,989,912	2,385,408	9,007,476
Stamps	38,794	38,636	44,141	24,265	434,527	185,431	106,838	206,670	149,206	1,228,508
Excise	115,429	145,947	230,740	216,285	671,352	426,364	194,865	1,025,920	858,049	3,884,951
Provincial Rates	5,800	...	...	...	...	...	...	...	...	5,800
Customs	1,000	8,276	990,926	...	1,571,579	5,100	1,273	355,800	1,831,098	4,765,052
Assessed Taxes	145,408	24,496	54,365	17,380	263,032	126,552	82,893	148,994	212,816	1,075,936
Forest	43,406	49,755	417,545	19,909	48,616	78,402	73,721	105,526	114,758	951,638
Registration	1,769	5,441	4,030	2,769	73,751	20,671	17,928	64,543	30,571	221,473
Tributes from Native States	195,125	33,782	36,485	5,010	...	1,000	27,823	451,090	159,386	909,701
TOTAL	2,736,400	667,732	2,503,435	307,838	12,834,531	5,647,856	1,929,859	7,434,593	8,584,993	42,647,237
Interest	372,465	9	...	...	162,713	..	134	31,198	229,322	795,841
Post Office, Telegraph, and Mint:										
Post Office	1,904,798	...	...	...	...	...	...	...	...	1,904,798
Telegraph	1,069,679	...	...	...	...	...	...	...	...	1,069,679
Mint	4,687	...	...	...	...	...	...	...	73,225	77,912
TOTAL	2,979,164	...	...	...	...	...	...	...	73,225	3,052,389
Receipts by Civil Departments:										
Law and Justice	35,377	...	...	...	...	...	...	...	...	35,377
Police	1,204	...	...	...	...	...	...	...	...	1,204
Marine	37,749	...	...	...	...	...	...	...	...	37,749
Education	1,915	...	...	...	...	...	...	...	...	1,915
Medical	228	...	...	...	...	...	...	...	...	228
Scientific and other Minor Departments	10,608	...	...	...	...	...	...	...	...	10,608
TOTAL	87,081	...	...	...	...	...	...	...	...	87,081
Miscellaneous:										
Receipts in aid of Superannuation, &c.	57,156	3,629	4,521	1,216	14,021	12,710	7,147	7,899	12,014	120,313
Stationery and Printing	12,545	68	36	358	6,909	950	2,512	2,484	6,313	32,175
Exchange	75,421	...	...	...	...	...	...	...	...	75,421
Miscellaneous	33,900	4,423	5,181	159	7,382	4,604	13,974	43,068	29,633	142,324
TOTAL	179,022	8,120	9,738	1,733	28,312	18,264	23,633	53,451	47,960	370,233
Railways:										
State Railways (Gross Receipts)	8,320,193	867,916	867,754	142,207	2,182,090	1,684,583	3,641,701	1,321,174	528,397	19,556,015
Guaranteed Companies (Net Traffic Receipts)	3,082,673	...	...	...	...	...	...	...	...	3,082,673
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	43,715	...	43,715
TOTAL	11,402,866	867,916	867,754	142,207	2,182,090	1,684,583	3,641,701	1,364,889	528,397	22,682,403
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	...	247,929	1,174,353	34,386	66,045	1,522,713
Portion of Land Revenue due to Irrigation	...	...	...	...	...	117,498	67,898	714,147	109,216	1,008,759
Minor Works and Navigation	7,062	...	...	...	...	...	44,665	...	25,225	76,952
TOTAL	7,062	...	...	...	...	365,427	1,286,916	748,533	200,486	2,608,424
Buildings and Roads:										
Military Works	44,366	6	7,161	422	24	254	742	365	894	54,234
Civil Works	5,741	...	...	...	22	...	4,087	...	...	9,850
TOTAL	50,107	6	7,161	422	46	254	4,829	365	894	64,084
Receipts by Military Department:										
Army:										
Effective	517,621	...	...	...	...	...	...	80,700	110,168	708,489
Non-Effective	53,000	...	...	...	...	...	...	17,998	17,802	88,790
Military operations	40,489	...	...	...	...	...	...	279	680	41,448
TOTAL	611,110	...	...	...	...	...	...	98,967	128,650	838,727
TOTAL IMPERIAL REVENUE Rx.	18,425,277	1,543,783	3,388,088	452,200	15,207,692	7,716,384	6,887,072	9,731,996	9,793,927	73,146,419

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1899.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	4,690	849	23,190	819	61,591	9,455	5,476	22,120	92,238	220,428
Assignments and Compensations	298,675	4,433	82	3,017	13,717	7,808	14,741	117,146	29,385	489,004
Charges in respect of Collection, *viz.*:										
Land Revenue	49,017	...	...	...	64,341	...	...	...	...	113,358
Opium (including cost of Production)	1,152	...	...	...	2,366,842	...	...	...	2,975	2,370,969
Salt (including cost of Production)	108,366	...	216	...	16,326	...	...	134,539	166,007	425,454
Stamps	—77,457	1,437	1,312	947	15,956	4,475	4,747	8,074	6,101	—34,408
Excise	2,702	3,552	11,032	468	33,978	4,196	4,087	74,406	26,011	160,432
Provincial Rates	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	81,071	81,071
Assessed Taxes	97	47	1,777	97	9,599	166	581	1,447	2,643	16,454
Forest	44,536	43,566	121,309	15,268	24,316	48,602	42,767	79,734	91,962	512,060
Registration	605	2,335	1,857	1,534	44,977	10,556	5,997	42,114	14,582	124,557
TOTAL	432,383	56,219	160,775	22,150	2,651,643	85,258	78,396	479,580	512,975	4,479,379
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	—1,856,506	...	...	...	...	...	...	...	3	—1,856,503
Interest on other Obligations	394,871	253	...	36	5,236	73,253	12,914	2,126	22,722	511,411
TOTAL	—1,461,635	253	...	36	5,236	73,253	12,914	2,126	22,725	—1,345,092
Post Office, Telegraph, and Mint:										
Post Office	1,432,015	...	...	...	...	...	...	...	...	1,432,015
Telegraph	783,123	...	...	...	...	...	...	...	...	783,123
Mint	70,600	...	...	...	...	...	...	...	37,476	108,076
TOTAL	2,285,738	...	...	...	...	...	...	...	37,476	2,323,214
Salaries and Expenses of Civil Departments:										
General Administration	457,204	7,820	25,264	5,651	27,492	24,109	17,977	27,858	40,130	633,505
Law and Justice	169,709	...	...	...	...	...	...	...	...	169,709
Police	64,275	...	...	...	...	...	...	...	...	64,275
Marine (including River Navigation)	160,948	...	...	...	...	...	...	...	...	160,948
Education	17,304	...	...	...	...	...	...	...	...	17,304
Ecclesiastical	14,819	4,365	10,526	1,610	18,698	27,623	24,904	34,608	32,587	169,740
Medical	49,249	...	...	...	...	...	...	...	...	49,249
Political	477,198	...	44,144	...	2,917	13,829	202,681	1,384	53,850	796,003
Scientific and other Minor Departments	299,448	137	1,575	...	2,236	1,406	3,689	643	4,479	313,613
TOTAL	1,710,154	12,322	81,509	7,261	51,343	66,967	249,251	64,493	131,046	2,374,346
Miscellaneous Civil Charges:										
Territorial and Political Pensions	13,493	24,716	14,443	934	120,156	88,916	28,653	63,239	59,095	413,645
Civil Furlough and Absentee Allowances	574	...	...	...	87	38	83	683	130	1,595
Superannuation Allowances and Pensions	56,039	29	343	88	5,459	4,514	1,715	5,307	6,967	80,461
Stationery and Printing	—174,871	...	...	...	209,900	...	...	48,027	38,006	121,128
Miscellaneous	30,916	978	2,153	841	3,796	4,088	3,826	7,477	4,824	58,899
TOTAL	—73,849	25,723	16,939	1,863	339,464	97,556	34,277	124,733	109,022	675,728
Famine Relief and Insurance:										
Famine Relief	1,432	...	25	...	320	—52	...	—1	...	1,724
Construction of Protective Railways	...	...	...	...	...	...	...	690,353	...	690,353
Construction of Protective Irrigation Works	...	...	...	...	...	—88	3,108	5,335	3,314	11,669
Reduction or Avoidance of Debt	445,238	...	...	...	...	...	...	...	...	445,238
TOTAL	446,670	...	25	...	320	—140	3,108	695,687	3,314	1,148,984
Construction of Railway (charged against Revenue in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways:										
Working Expenses	3,560,863	462,628	527,116	137,936	1,223,966	863,875	1,915,455	846,821	394,680	9,933,340
Interest on Debt	4,159,685	...	...	...	...	...	...	...	...	4,159,685
Interest chargeable against Companies on Advances	...	111,794	...	...	...	21,283	...	...	...	133,077
Interest on Capital deposited by Companies	...	...	...	...	...	16,488	...	...	...	16,488
Guaranteed Companies:										
Surplus Profits, Land & Supervision	292,843	29	6,985	6,236	16,535	13,229	...	39,039	23,338	398,234
Interest	8,209	...	...	...	...	...	...	...	...	8,209
Subsidized Companies: Land, &c.	...	...	...	...	77,293	7,966	1,881	1,706	5,368	94,214
Miscellaneous Railway Expenditure	47,518	4,570	—11,771	1,561	22,785	...	—22,483	11,615	1,047	54,842
TOTAL	8,069,118	579,021	522,330	145,733	1,340,579	922,841	1,894,853	899,181	424,433	14,798,089
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	...	10,169	333,621	146,247	48,057	538,094
Interest on Debt	753,914	...	...	...	...	...	...	...	...	753,914
Minor Works and Navigation	7,772	...	...	...	...	...	83,667	...	192,757	284,196
TOTAL	761,686	...	...	...	...	10,169	417,288	146,247	240,814	1,576,204
Buildings and Roads:										
Military Works	871,438	777	80,392	32,704	20,928	6,091	92,434	6,993	20,920	1,132,677
Civil Works	227,435	2,833	...	15,302	66,992	20,676	46,493	7,526	21,712	408,969
TOTAL	1,098,873	3,610	80,392	48,006	87,920	26,767	138,927	14,519	42,632	1,541,646
Army Services:										
Army:										
Effective	9,327,768	...	...	...	...	...	...	2,942,992	3,227,564	15,498,324
Non-Effective	485,295	...	...	...	...	...	...	292,738	155,251	933,284
Military operations	985,552	...	...	...	...	...	...	33,082	38,891	1,057,525
TOTAL	10,798,615	...	...	...	...	...	...	3,268,812	3,421,706	17,489,133
Special Defence Works	45	...	...	...	...	...	...	...	...	45
TOTAL IMPERIAL EXPENDITURE Rx	4,067,798	677,148	861,970	225,049	4,476,505	1,282,671	2,829,014	5,695,378	4,946,143	45,064,676

No. 7.—ACCOUNT of the PROVINCIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:										
Land Revenue	...	533,555	2,184,676	651,823	1,028,508	1,880,570	1,141,346	1,740,405	3,188,398	12,349,281
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	79,078	...	...	...	...	8,501	4,816	92,395
Stamps	...	115,907	132,423	72,795	1,303,581	556,294	320,513	620,011	447,618	3,569,142
Excise	...	48,649	230,740	72,094	671,353	142,121	64,955	341,935	285,977	1,857,824
Provincial Rates	...	24,109	...	...	470,985	137,461	63,219	...	...	695,775
Customs	...	....	9,477	...	10,292	...	...	7,475	9,866	37,110
Assessed Taxes	...	23,617	50,779	16,181	254,546	120,401	68,607	129,913	182,211	846,255
Forest	...	49,755	417,544	19,909	48,615	78,.02	73,722	105,526	114,757	908,230
Registration	...	5,441	4,029	2,769	73,750	20,672	17,928	64,544	30,570	219,703
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	...	801,033	3,108,746	835,571	3,861,631	2,935,921	1,750,290	3,018,310	4,264,213	20,575,715
Interest	...	15,606	4,172	51	40,613	48,971	26,137	25,931	44,183	205,664
Post Office, Telegraph, and Mint:										
Post Office	...	403	...	...	...	...	754	...	...	1,157
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	403	...	...	...	...	754	...	...	1,157
Receipts by Civil Departments:										
Law and Justice	...	35,080	90,997	15,282	181,946	81,165	55,057	122,029	55,817	637,373
Police	...	1,441	33,739	12,496	24,301	44,651	66,642	44,985	47,567	275,822
Marine	...	...	34,119	14	112,181	...	...	...	6,579	152,893
Education	...	3,334	2,235	4,745	66,562	11,891	3,434	18,113	26,777	137,091
Medical	...	885	2,256	1,149	16,173	4,003	3,295	11,498	15,338	54,597
Scientific and other Minor Departments	...	1,731	621	32	20,099	13,512	3,998	27,788	3,460	71,241
TOTAL	...	42,471	163,967	33,718	421,262	155,222	132,426	224,413	155,538	1,329,017
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	1,735	6,898	420	6,311	3,915	4,165	5,285	24,641	53,370
Stationery and Printing	...	3,067	3,487	174	16,061	9,175	4,131	11,628	7,038	54,761
Miscellaneous	...	9,964	64,500	3,609	91,532	20,415	14,941	17,874	7,401	230,296
TOTAL	...	14,766	74,885	4,203	113,904	33,505	23,237	34,787	39,140	338,427
Railways:										
State Railways (Gross Receipts)	...	...	...	10,054	...	...	...	24,584	22,971	57,609
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	10,054	...	...	...	24,584	22,971	57,609
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	185,388	504,829	...	...	...	690,217
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	20,831	...	75,310	24,284	17,020	18,396	3,120	158,961
TOTAL	...	...	20,831	...	260,698	529,113	17,020	18,396	3,120	849,178
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	...	6,760	16,718	9,827	49,463	75,333	50,073	17,376	73,174	298,724
TOTAL	...	6,760	16,718	9,827	49,463	75,333	50,073	17,376	73,174	298,724
Receipts by Military Department:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL PROVINCIAL REVENUE . Rx.	...	881,039	3,389,319	893,424	4,747,571	3,778,065	1,999,937	3,363,797	4,602,339	23,655,491

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India* 31st March, 1899.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	...	1,903	7,742	1,057	18,794	10,399	5,913	14,166	20,069	80,043
Assignments and Compensations	...	253	...	...	12,279	25,587	...	...	993,607	1,031,126
Charges in respect of Collection, *viz.*:										
Land Revenue	...	114,490	469,042	100,398	410,434	411,766	270,556	491,671	612,936	2,881,293
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	217	...	...	...	...	39,643	...	39,860
Stamps	...	4,311	3,936	2,841	47,867	13,424	14,242	24,222	18,304	129,147
Excise	...	1,184	11,031	156	33,978	1,399	1,362	24,802	8,670	82,582
Provincial Rates	...	...	...	...	4,376	821	...	...	...	5,197
Customs	...	...	30,998	...	78,574	...	...	24,201	...	133,773
Assessed Taxes	...	46	1,777	98	9,600	167	581	1,446	2,643	16,358
Forest	...	43,567	121,310	15,268	24,316	48,601	42,767	79,733	91,963	467,525
Registration	...	2,334	1,858	1,535	44,977	10,556	5,997	42,115	14,582	123,954
TOTAL	...	168,088	647,911	121,353	685,195	522,720	341,418	741,993	1,762,174	4,990,858
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	12,248	1,893	44	24,477	40,224	20,540	20,366	37,368	157,160
Interest on other Obligations	...	...	...	...	6	...	239	...	..	245
TOTAL	...	12,248	1,893	44	24,483	40,224	20,779	20,366	37,368	157,405
Post Office, Telegraph, and Mint:										
Post Office	...	7,123	6,662	574	265	...	15,799	10,387	10,462	51,272
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	7,123	6,662	574	265	...	15,799	10,387	10,462	51,272
Salaries and Expenses of Civil Departments:										
General Administration	...	48,997	99,098	28,597	176,228	137,513	104,728	99,704	148,394	843,259
Law and Justice	...	152,538	350,552	73,566	1,129,283	676,743	435,230	580,152	523,919	3 929,983
Police	...	147,032	880,063	164,773	602,263	494,865	399,254	454,761	610,380	3 759,391
Marine (including River Navigation)	...	...	63,771	6,975	92,431	...	...	812	4,198	168,187
Education	...	34,683	70,248	20,138	279,560	84,411	76,251	180,475	168,725	914,491
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	...	45,609	45,315	23,231	195,890	95,313	82,179	162,596	502,053	1,152,186
Political	...	3,745	...	20,778	3,994	378	...	7,416	33,709	70,020
Scientific and other Minor Departments	...	5,214	10,090	1,213	41,138	19,273	11,139	57,483	19,375	165,125
TOTAL	...	437,818	1,533,137	339,271	2,520,787	1,508,496	1,108,781	1,543,399	2,010,953	11,002,642
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	...	30,894	38,663	10,485	214,409	218,214	114,366	159,005	192,786	978,822
Stationery and Printing	...	24,368	54,396	12,253	121,413	68,299	42,858	98,067	87,740	509,394
Miscellaneous	...	2,736	10,059	3,794	19,211	12,429	6,949	14,847	19,330	89,955
TOTAL	...	57,998	103,718	26,532	355,033	298,942	164,173	271,919	299,856	1,578,171
Famine Relief and Insurance:										
Famine Relief	...	8,162	70	...	2,293	...	74	1,917	25,169	37,685
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Work	...	...	...	...	...	...	...	...	...	...
TOTAL	...	8,162	70	...	2,293	...	74	1,917	25,169	37,685
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	...	...	...	1,589	...	...	...	—199	63	1,453
Railway Revenue Account:										
State Railways:										
Working Expenses	...	...	...	19,545	...	...	...	17,000	15,406	51,951
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:										
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	10,191	...	...	...	...	...	10,191
Miscellaneous Railway Expenditure	...	...	—505	...	...	...	...	...	...	—505
TOTAL	...	...	505	29,736	...	...	...	17,000	15,406	61,637
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	134,332	267,967	...	...	...	402,299
Interest on Debt	...	...	...	...	245,097	313,083	...	...	...	558,780
Minor Works and Navigation	...	...	144,559	...	139,427	26,530	9,859	323,298	4,736	648,409
TOTAL	...	...	144,559	...	519,456	607,580	9,859	323,298	4,736	1,609,488
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	...	167,279	561,043	266,406	337,923	321,683	293,714	270,293	275,850	2,494,191
TOTAL	...	167,279	561,043	266,406	337,923	321,683	293,714	270,293	275,850	2,494,191
Army Services:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL	...	858,716	2,998,488	785,505	4,445,435	3,299,645	1,954,597	3,200,379	4,442,037	21,984,802
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	12,288	411,494	86,742	219,449	328,562	115,379	160,706	100,427	1,435,047
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	...	...	...	...	...	...	...	...	..	...
TOTAL PROVINCIAL EXPENDITURE, Rx	...	871,004	3,409,982	872,247	4,664,884	3,628,207	2,069,976	3,361,085	4,542,464	23,419,849

No. 8.—ACCOUNT of the LOCAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Principal Heads of Revenue:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	49	...	939	...	...	3,352	4,853	211,705	17,762	238,660
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	647	...	...	...	...	...	...	...	...	647
Provincial Rates	6,910	101,280	129,467	65,823	488,565	938,832	386,798	771,076	331,817	3,220,508
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	7,606	101,280	130,406	65,823	488,565	942,184	391,651	982,781	349,579	3,459,875
Interest	83	2	...	...	4,835	1,834	112	5,285	970	13,121
Post Office, Telegraph, and Mint:										
Post Office	...	...	...	...	1,891	...	6,221	...	...	8,112
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	1,891	...	6,221	...	...	8,112
Receipts by Civil Departments:										
Law and Justice	20	...	...	...	...	...	2,275	2,371	...	4,666
Police	1,000	16,313	12,030	7,486	87,273	...	6,049	...	29,027	159,178
Marine	...	...	21	...	...	...	...	...	...	21
Education	195	941	42	87	6,493	25,904	10,673	23,533	23,974	91,842
Medical	846	439	35	...	3,023	15,832	2,548	4,766	1,688	29,177
Scientific and other Minor Departments	114	334	...	8,528	1,963	568	9,863	...	1,193	22,563
TOTAL	2,175	18,027	12,128	16,101	98,752	42,304	31,408	30,670	55,882	307,447
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	...	...	...	...	...	...	123	...	123
Stationery and Printing	...	...	...	...	84	...	105	...	...	189
Miscellaneous	2,424	2,048	49,049	1,500	23,698	11,043	11,783	66,841	1,338	169,724
TOTAL	2,424	2,048	49,049	1,500	23,782	11,043	11,888	66,964	1,338	170,036
Railways:										
State Railways (gross Receipts)	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	...	...	1,300	...	4,172	...	...	5,472
TOTAL	...	...	...	...	1,300	...	4,172	...	...	5,472
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	2,666	6,010	20,050	15,790	51,475	11,728	27,686	104,984	55,999	296,388
TOTAL	2,666	6,010	20,050	15,790	51,475	11,728	27,686	104,984	55,999	296,388
Receipts by Military Department:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL LOCAL REVENUE . Rx.	14,954	127,367	211,633	99,214	670,600	1,009,093	473,138	1,190,684	463,768	4,260,451

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1899.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	...	115	85	28	80	614	368	1,486	1,087	3,863
Assignments and Compensations	...	...	...	...	...	...	...	...	...	...
Charges in respect of Collection, *viz.*:										
Land Revenue	3,414	51,560	1,498	...	1,159	355,841	133,540	468,209	42,802	1,058,023
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	...	...	...	...	...	...	...	...	...	...
Provincial Rates	...	...	5,857	215	38,919	...	...	...	5,549	50,540
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
TOTAL	3,414	51,675	7,440	243	40,158	356,455	133,908	469,695	49,438	1,112,426
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	...	...	...	...	2,721	...	432	289	1,631	5,073
TOTAL	...	...	...	...	2,721	...	432	289	1,631	5,073
Post Office, Telegraph, and Mint:										
Post Office	73	...	10,386	4,287	35,835	18,632	6,169	...	...	75,382
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	73	...	10,386	4,287	35,835	18,632	6,169	...	...	75,382
Salaries and Expenses of Civil Departments:										
General Administration	132	4,062	1,574	278	25,473	10,445	14,400	34,209	14,092	104,665
Law and Justice	15	...	...	...	...	...	1,848	...	...	1,863
Police	1,333	7,051	3,893	93	42,065	277,980	2,963	...	20,504	355,882
Marine (including River Navigation)	...	...	6,094	...	825	...	...	...	...	6,919
Education	1,267	29,280	16,722	20,615	118,141	139,525	66,521	107,530	164,282	663,883
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	2,587	9,663	8,248	12,931	39,978	55,557	39,459	176,672	54,705	399,800
Political	24	...	...	...	...	...	...	...	...	24
Scientific and other Minor Departments	250	1,190	3,479	5,809	3,745	5,402	16,259	...	7,482	43,616
TOTAL	5,608	51,246	40,010	39,726	230,227	488,909	141,450	318,411	261,065	1,576,652
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	19	206	107	...	1,208	1,834	331	2,647	357	6,709
Stationery and Printing	21	996	...	...	5,650	933	2,589	...	1,201	11,390
Miscellaneous	392	1,215	11,922	2,092	4,766	189	10,000	30,777	3,842	65,195
TOTAL	432	2,417	12,029	2,092	11,624	2,956	12,920	33,424	5,400	83,294
Famine Relief and Insurance:										
Famine Relief	...	27	...	...	615	...	3	...	—1	644
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
TOTAL	...	27	...	...	615	...	3	...	—1	644
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways:										
Working Expenses	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:										
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	...		...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	3,090	...	133	...	985	811	...	5,019
TOTAL	...	...	3,090	...	133	...	985	811	...	5,019
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	5,250	24,396	114,167	74,781	429,300	231,097	94,309	415,047	216,952	1,605,299
TOTAL	5,250	24,396	114,167	74,781	429,300	231,097	94,309	415,047	216,952	1,605,299
Army Services:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	..	...	...	...	...	...	...	...	...	...
TOTAL	14,777	129,761	187,122	121,129	750,613	1,098,049	390,176	1,237,677	534,485	4,463,789
Add—Portion of Local Revenue not spent in the year	177	7,641	3,848	...	2,674	60,902	12,923	...	...	88,165
Deduct—Portion of Local Expenditure defrayed from Local balances	...	...	...	*738*	...	...	...	*44,281*	*10,842*	*55,861*
TOTAL LOCAL EXPENDITURE R	14,954	137,402	190,970	120,391	753,287	1,158,951	403,099	1,193,396	523,643	4,496,093

No. 9.—ACCOUNT of RECEIPTS and DISBURSEMENTS other than REVENUE and ended 31st

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			Rx.	£	
Revenue:	2	5	101,062,361	242,561	101,304,922
Exchange added to Revenue	2	5	121,771	...	121,771
TOTAL			101,184,132	242,561	101,426,693
Permanent Debt incurred:	76	229			
Sterling Debt :—					
India 2½ per cent. Stock			...	5,297,654	
Rupee Debt :—					
3½ per cent. Rupee loan			1,200,000	...	
TOTAL			1,200,000	5,297,654	6,497,654
NET			...	...	2,872,740
Temporary Debt incurred	76A	230	...	4,500,000	4,500,000
NET			...	...	0
Unfunded Debt:					
Deposits of Service Funds	79	230	141,599	...	
Savings Bank Deposits	80	231	4,009,689	...	
TOTAL			4,151,288	...	4,151,288
NET			...	...	294,178
Deposits and Advances:					
Balances of Provincial allotments	68	199	1,467,351	...	
Appropriation for Reduction or Avoidance of Debt	App. A	262	445,238	...	
Excluded Local Funds	81	232	847,084	...	
Railway Funds	82	232	74,665	...	
Deposits of Sinking Funds	83	232	13,080	...	
Departmental and Judicial Deposits	84	237	20,297,734	...	
Advances	*Vide* App. A.	263	8,761,401	243	
Suspense Accounts		265	67,727	...	
Miscellaneous		267	42,757	...	
TOTAL			32,017,037	243	32,017,280
NET			...	...	1,666,609
Loans and Advances by Imperial Government	85	241	139,235	...	139,235
NET			...	...	41,790
Loans and Advances by Provincial Governments	85A	249	813,453	...	813,453
NET			...	...	396,927
Capital Receipts from Railway Companies:					
On account of Subscribed Capital	86	250	1,034,300	1,388,569	
Repayments	86	250	1,560,091	43,203	
TOTAL			2,594,391	1,431,772	4,026,163
NET			...	...	0
Remittances					
Inland Money Orders		268	26,155,178	...	
Other Local Remittances			41,352	...	
Other Departmental Accounts		268	712,324	...	
Net Receipts by Civil Treasuries from :—					
Post Office	*Vide* App. A.		218,128	...	
Telegraph		268	27,399	...	
Public Works			1,096,013	...	
Guaranteed Railways		268	3,492,108	...	
Net Receipts from Civil Treasuries by :—					
Marine		268	201,366	...	
Military		268	16,123,854	...	
Remittance Account between England and India	87	252	1,319,081	236,804	
TOTAL			49,386,803	236,804	49,623,607
NET			...	...	152,766
Secretary of State's Bills drawn	88	254	...	18,692,377	18,692,377
Total Receipts			191,486,339	30,401,411	221,887,750
Opening Balance	89	255	15,982,443	2,534,244	18,516,687
GRAND TOTAL			207,468,782	32,935,655	240,404,437

EXPENDITURE of the GOVERNMENT of India, in *India* and in *England*, for the Year March 1899.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			Rx.	£	
Expenditure :	3	9	71,510,267	16,303,197	87,813,464
Exchange charged as Expenditure	3	9	8,184,568	...	8.184,568
Adi—Provincial Surpluses transferred to "Deposits"	3	9	1,467,351	...	1,467,351
TOTAL			81,162,186	16,303,197	97,465,383
Expenditure not charged to Revenue :					
Capital Outlay on Railways, Irrigation and other Works	3	9	3,762,176	770,160	
Exchange on Expenditure not charged to Revenue	3	9	386,637	...	
TOTAL			4,148,813	770,160	4,918,973
Permanent Debt discharged :					
Sterling Debt.					
India 3½ p. c. Stock (besides £89,109 cancelled) (*a*)	76	229	...	...	
India 3 p. c. Stock („ 25,195 „) (*a*)			...	...	
India 2½ p. c. „ („ 7,793 „) (*a*)			...	...	
India 4 p. c. Stock			...	478	
India 3¼ p. c. Debentures			...	3,000,000	
Oude and Rohilkhund Railway Debenture Stock			...	383,500	
Rupee Debt.					
5½ p. c. Loans			100	...	
5 p. c. Loans			17,032	...	
4½ p. c. Loans			3,870	...	
4 p. c. Loans			165,146	...	
3½ p. c. Loans			54,150	...	
Treasury Bills			630	...	
Stock Notes			8	...	
TOTAL			240,936	3,383,978	3,624,914
NET			...	...	0
Temporary Debt discharged	76A	230	...	6,000,000	6,000,000
NET			...	...	1,500,000
Unfunded Debt :					
Special Loans	77	230	272	...	
Deposits of Service Funds	79	230	108,055	...	
Savings Bank Deposits	80	231	3,748,783	...	
TOTAL			3,857,110	...	3,857,110
NET			...	...	0
Deposits and Advances :					
Excluded Local Funds	81	232	831,625	...	
Railway Funds	82	232	70,618	...	
Departmental and Judicial Deposits	84	237	19,989,493	...	
Advances	*Vide* App. A.	264	8,344,259	...	
Suspense Accounts		265	202,334	...	
Exchange on Remittance Account		266	327,806	...	
Miscellaneous		267	584,349	187	
TOTAL			30,350,484	187	30,350,671
NET			...	...	0
Loans and Advances by Imperial Government	85	241	97,445	...	97,445
NET			...	...	0
Loans and Advances by Provincial Governments	85A	249	416,526	...	416,526
NET			...	...	0
Payments to Railway Companies on Capital Account (*b*)	86	250	...	205,500	
For Discharge of Debentures	86	250	3,440,839	1,760,084	
For Expenditure					
TOTAL			3,440,839	1,965,584	5,406,423
NET			...	...	1,380,260
Remittances :					
Inland Money Orders		269	26,177,541	...	
Other Departmental Accounts		269	705,943	...	
Net Payments into Civil Treasuries by :—					
Post Office		269	218,110	...	
Telegraph		269	26,758	...	
Public Works	*Vide* App. A.	269	883,334		
Guaranteed Railways		269	3,492,108	...	
Net Issues from Civil Treasuries to :—				...	
Marine		269	199,246	...	
Military		269	16,123,854	...	
Remittance Account between England and India	87	252	277,166	1,366,781	
TOTAL			48 104,060	1,366,781	49,470,841
NET			...	...	0
Secretary of State's Bills paid	88	254	18,883,879	...	18,883,879
Total Disbursements			190,702,278	29,789,887	220,492,165
Closing Balance	89	255	16,766,504	3,145,768	19,912,272
GRAND TOTAL			207,468,782	32,935,655	240,404,437

(*a*) £60,374, £4,498 and £37,870 aggregating £102,742 cancelled by charge to East Indian, Eastern Bengal and S. P. and Delhi Railway Sinking Funds—the purchase-money £114,860 being charged under Railway Revenue Account, Annuities in purchase of Railways. The remaining £19,355 is on account of Discount Sinking Fund, and the cost of purchase £20,037 is charged in the Accounts, *viz.*, £17,700 under "Interest on Debt," and £2,337 under "State Railways—Interest on Debt."

(*b*) This does not include advances to the East Indian, the South Indian and the Bengal and North-Western Railway Companies and advances to the Bombay, Baroda and Central India Railway Company, on account of the Rajputana-Malwa Railway, which are treated as Remittances.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1898-99.

Section A.—Revenue.

Revenue *Rx.* 66,682,827. Expenditure *Rx.* 10,651,516.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Revenue . . .	10	Comparative Statement of Principal Sources of Ordinary Revenue.	24	56,938,741	...	...
Refunds and Assignments.	10A	Details of Refunds and Assignments . .	24	2,995,134	...	...
Refunds and Drawbacks.	11	Expenditure	25	...	...	304,334
Assignments and Compensations.	12	Expenditure	27	...	...	1,520,130
Land Revenue . .	13A	Receipts	28	...	27,459,313	...
„ . .	13B	Expenditure	31	...	...	4,054,559
Opium . . .	14A	Receipts	32	...	5,725,330	...
„ . . .	14B	Store Account	32	...	...	...
„ . . .	14C	Expenditure	33	...	...	2,373,290
Salt . . .	15A	Receipts	33	...	9,099,871	...
„ . .	15B	Store Account	33	...	...	...
„ . . .	15C	Expenditure	34	...	...	465,702
Stamps . . .	16	Receipts and Expenditure . . .	35	...	4,797,650	147,754
Excise . . .	17	Receipts and Expenditure . . .	36	...	5,743,422	243,014
Provincial Rates .	18	Receipts and Expenditure . . .	37	...	3,922,143	55,737
Customs . . .	19A	Receipts	38	...	4,802,162	...
„ . . .	19B	Expenditure	40	...	...	214,942
Assessed Taxes . .	20	Receipts and Expenditure . . .	41	...	1,922,191	32,812
Forest . . .	21	Receipts	42	...	1,859,868	...
„ . . .	„	Expenditure	43	...	...	990,731
Registration . .	22	Receipts and Expenditure . . .	44	...	441,176	248,511
Tributes . .	23	Receipts	46	...	909,701	...
		TOTAL .		...	66,682,827	10,651,516

STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE for the Year ended 31st March 1899.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Assessed Taxes.	Forest.	Registration.	TOTAL.	Refunds and Assignments.	Net Amount.	Area. (a)	Population. (a)	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Sq. Miles*	*No.*	*Rx.*	*Rx.*
Burma . .	2,807,230	158,155	176,564	461,480	129,467	1,000,403	105,144	835,089	8,059	5,681,591	31,099	5,650,492	165,408	7,722,053	34,160	732
India, General .	148,973	...	38,794	116,076	12,710	...	145,408	43,406	1,769	507,136	301,526	205,610	...	888,100	...	232
Central Provinces	873,910	...	154,543	194,596	125,389	...	48,113	99,510	10,882	1,506,943	59,368	1,447,575	86,606	10,784,294	16,714	134
Assam . .	628,411	...	97,060	288,379	65,823	...	33,561	39,818	5,538	1,158,590	4,921	1,153,669	49,378	5,476,833	23,364	210
Bengal . .	4,044,785	...	1,738,108	1,342,705	959,551	...	517,578	97,231	147,501	8,847,459	54,542	8,792,917	151,535	71,346,987	58,026	123
N.-W. P. & Oudh	6,637,135	...	741,725	568,485	1,076,293	...	246,953	156,804	41,343	9,468,738	384,461	9,084,277	107,131	46,905,085	84,796	194
Punjab . .	2,564,124	...	427,351	259,820	450,017	...	151,500	147,443	35,856	4,036,111	163,132	3,872,979	110,897	20,866,847	34,924	185
Madras . .	5,038,248	...	826,681	1,367,855	771,076	...	278,907	211,052	129,087	8,622,906	617,989	8,004,917	141,231	35,630,440	56,679	224
Bombay . .	4,716,497	...	596,824	1,144,026	331,817	...	395,027	229,515	61,141	7,474,847	1,378,096	6,096,751	123,094	18,857,044	49,529	323
	27,459,313	158,155	4,797,650	5,743,422	3,922,143	1,000,403	1,922,191	1,859,868	441,176	47,304,321	2,995,134	44,309,187	935,280	218,477,683	47,375	203
Salt . .	...	8,941,716	...	...	...	...	...	...	...	8,941,716	35,509	8,906,207	...	...	...	...
Customs . .	...	...	...	...	..	3,801,759	...	...	...	3,801,759	78,412	3,723,347	...	...	...	...
TOTAL . Rx.	27,459,313	9,099,871	4,797,650	5,743,422	3,922,143	4,802,162	1,922,191	1,859,868	441,176	60,047,796	3,109,055	56,938,741	935,280	218,477,683	60,878	260
Revenue per 1,000 Square Miles.	29,359	9,729	5,129	6,140	4,193	5,134	2,055	1,988	472	64,203	...	60,878	...	...	...	...
Revenue per 1,000 of Population.	125·6	41·6	21·9	26·3	17·9	21·9	8·8	8·5	2·1	274·8	...	260·6	...	...	...	...

(a) From the latest Statistical Tables for British India.

No. 10 A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No. 10.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*R .*
Refunds, Account No. 11, page 25 . .	2,362	2,867	(b) 31,017	1,904	28,546	20,468	11,757	32,634	57,364	188,919
Assignments and Compensations, Account No. 12, page 26.	298,675	4,686	82	3,017	25,996	33,395	14,741	117,146	1,022,392	1,520,130
Allowances to District and Village Officers,(c) Account No. 13B, page 31.	489	51,815	...	...	...	330,598	136,634	468,209	298,340	1,286,085
TOTAL . Rx.	301,526	59,368	31,099	4,921	54,542	384,461	163,132	617,989	1,378,096	2,995,134

(b) Includes *Rx.* 15,546 and *Rx.* 2,443 on account of refunds of Customs and Salt Duties, respectively, in Burma.
(c) Includes *Rx.* 489, 51,560, 330,531, 129,391, 138,497 and 172,697, in India General, Central Provinces N.-W. P. and Oudh, Punjab, Madras, and Bombay, respectively, shown against "District charges" under "Land Record and Agriculture."

No. 11.—ACCOUNT of REFUNDS and DRAWBACKS for the Year ended 31st March 1899.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	DISTRIBUTION OF TOTAL.		
											Imperial.	Provincial.	Local.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	709	151	6,056	739	5,254	5,277	4,511	12,585	23,876	59,158	40,932	18,206	20
Stamps	681	1,528	2,112	444	15,630	8,901	4,303	11,045	10,497	55,141	14,296	40,845	...
Excise	14	77	525	459	1,114	1,945	1,669	4,092	18,919	28,814	21,204	7,610	...
Provincial Rates	...	444	84	29	3,535	614	390	1,486	1,067	7,649	...	3,806	3,843
Assessed Taxes	924	255	509	44	2,312	2,649	711	1,927	1,830	11,161	6,043	5,118	...
Forest	34	406	650	172	98	1,059	152	1,150	782	4,503	2,269	2,234	...
Registration	...	6	2	17	603	23	21	349	393	1,414	707	707	...
Tributes	...	...	3,090	...	...	...	...	...	...	3,090	3,090	...	...
TOTAL (*a*) . Rx.	2,362	2,867	13,028	1,904	28,546	20,468	11,757	32,634	57,364	170.930	88,541	78,526	3,863
Opium	...	...	...	...	1,491	...	...	...	4	1,495	1,495	...	...
Salt	2,328	...	2,443	...	23,867	...	...	968	8,346	37,952	36,731	1,221	...
Customs	...	...	15,546	...	26,561	...	...	4,170	47,680	93,957	93,661	296	...
TOTAL REFUNDS AND DRAWBACKS . Rx.	4,690	2,867	31,017	1,904	80,465	20,468	11,757	37,772	113,394	304,334	220,428	80,043	3,863

(*a*) For comparison with figures given in Account No. 10A, page 24, as regards Burma, *see* note (*b*) to that Account.

No. 12.—ACCOUNT of ASSIGNMENTS and COM

	India, General.	Central Provinces.	Burma.	No. of Items.
LAND REVENUE COMPENSATIONS—	*Rx.*	*Rx.*	*Rx.*	
Inamdars and other Grantees	...	...	82	1
Pensions in lieu of Resumed Lands	32	435	...	2
Malikana, or Allowances to Excluded Proprietors	8	253	...	3
Compensation to Holkar (for Keyso Rao Patan)	2,948	...	...	4
Do. to Bhutan Government (for resumption of Doars in Assam)	...	...	...	5
Other Land Revenue Compensations	980	1,941	...	6
	3,968	2,029	82	7
OPIUM COMPENSATIONS—				
To the French Government and Native States	...	...	...	8
SALT COMPENSATIONS—				
To Jodhpur	96,140	...	...	9
„ Jeypore	68,831	...	...	10
„ Gwalior	31,250	...	...	11
„ Bhurtpore	15,050	...	...	12
„ Ulwar	12,500	...	...	13
„ Bhawalpur	8,000	...	...	14
„ Dholepur	6,000	...	...	15
„ Holkar	6,187	...	...	16
„ Kishengarh	2,500	...	...	17
„ Tonk	2,000	...	...	18
„ Jeypore and Jodhpore under the Sambhar Lake Treaty	23,785	...	...	19
„ Cambay	...	...	...	20
„ Pudukkottai	...	...	...	21
„ Other Native States	13,637	...	...	22
„ The French Government	...	...	...	23
For Salt Pans in Portuguese India	...	...	...	24
Other Salt Compensations	...	..	...	25
	285,880	...	...	26
EXCISE COMPENSATIONS—				
To the French Government	...	...	...	27
„ Native States, Zemindars, etc.	...	166	...	28
	...	166	...	29
CUSTOMS COMPENSATIONS—				
To Native States, etc.	...	...	...	30
PURCHASE OF LIFE PENSIONS	...		...	31
MISCELLANEOUS COMPENSATIONS—				
To Maharaja of Kishengarh (for loss of Transit duty on Rajputana Railways)	2,000	...	...	32
„ Khan of Khelat (for surrender of right to levy dues in Bolan)	3,000	...	...	33
„ Khan of Khelat (for Quit-rent)	2,500	...	...	34
„ Janjira State (for assimilation of Customs System to that of British India and for prevention of contraband trade or practices in regard to Salt, Opium, and Liquor)	...	...	...	35
Posa (commuted Blackmail) to Hill Tribes in Assam	...	...	...	36
Sayer Compensations	...	...	...	37
Other Compensations	1,327	1,891	...	38
	8,827	1,891	...	39
TOTAL ASSIGNMENTS AND COMPENSATIONS . Rx.	298,675	4,086	82	40

PENSATIONS for the Year ended 31st March 1899.

No. of items.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.	Distribution of Total	
								Imperial.	Provincial.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	...	750	8,04,830	805,662	832	804,830
2	...	2,237	4,906	10,968	20,916	152,980	192,474	39,494	152,980
3	232	12,279	25,587	...	29,347	...	67,706	29,587	38,119
4	...	...	..	...	...	...	2,948	2,948	...
5	...	5,000	..	...	...	...	5,000	5,000	...
6	1,343	...	...	2	540	...	4,806	4,806	...
7	1,575	19,516	30,493	10,970	51,553	957,810	1,078,596	82,667	995,929
8	...	500	.	...	...	4,587	5,087	500	4,587
9	...	...	...	...	...	...	96,140	96,140	...
10	...	...	...	...	...	...	68,831	68,831	...
11	...	...	...	...	...	...	31,250	31,250	...
12	..	...	...	...	...	...	15,050	15,050	...
13	...	...	...	...	...	...	12,500	12,500	...
14	...	...	...	...	...	...	8,000	8,000	...
15	...	...	...	...	...	...	6,000	6,000	...
16	...	...	...	...	...	...	6,187	6,187	...
17	...	...	...	...	...	...	2,500	2,500	...
18	...	...	...	...	...	...	2,000	2,000	...
19	...	...	...	...	...	...	23,785	23,785	...
20	...	...	...	...	...	4,000	4,000	...	4,000
21	...	...	...	...	3,800	...	3,800	3,800	...
22	...	...	...	...	...	306	13,943	13,637	306
23	...	2,000	...	...	44,000	...	46,000	46,000	...
24	...	...	...	...	...	69	69	69	...
25	...	...	...	...	929	...	929	929	...
26	...	2,000	...	...	48,729	4,375	340,984	336,678	4,306
27	...	...	...	...	355	...	355	355	...
28	...	...	393	666	9	39 087	40,321	30,550	9,771
29	...	...	393	666	364	39,087	40,676	30,905	9,771
30	...	...	...	2,325	14 418	617	17,360	16,743	617
31	...	...	...	140	...	...	140	140	...
32	...	...	...	...	...	...	2,000	2,000	...
33	...	...	...	...	...	...	3,000	3,000	...
34	...	...	...	...	...	...	2,500	2,500	...
35	...	...	...	...	...	1,300	1,300	...	1,300
36	1,100	...	...	...	...	...	1,100	1,100	...
37	152	3,980	2,410	...	...	...	6,542	6,542	...
38	190	...	99	640	2,082	14,616	20,845	6,229	14,616
39	1,442	3,980	2,509	640	2,082	15,916	37,287	21,371	15,916
40	3,017	25,996	33,395	14,741	117,146	1,022,392	1,520,130	489,004	1,031,126

A.—Revenue Heads.

No. 13 A.—ACCOUNT of LAND REVENUE for the Year ended 31st March 1899.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Ordinary Land Revenue	134,250	869,452	1,476,078	581,694	3,866,826	6,693,148	2,384,196	5,531,616	3,820,641	25,357,901
Recovery of Survey and Settlement Charges	...	...	...	...	73,024	...	...	...	...	73,024
Sale of Proprietary Right of Government in Land	59	...	...	84	144	100	1,775	1	...	2,163
Assessment of Alienated Lands, less Quit-rents	...	...	...	...	8,352	...	24,335	...	977,771	1,010,458
Sale of Waste Lands and Redemption of Land Revenue	283	...	6,606	2,551	20,433	16,524	126,009	1,291	...	173,697
Capitation Tax, or House Tax levied in lieu thereof (*a*)	1,666	...	1,021,003	...	1,308	...	...	...	...	1,023,977
Receipts for the Improvement of Government Estates	...	...	...	...	56,203	...	...	...	...	56,203
Fisheries and other Receipts classed as Miscellaneous Land Revenue	12,715	4,458	303,543	44,082	18,495	44,861	95,707	219,487	27,301	770,649
TOTAL LAND REVENUE	148,973	873,910	2,807,230	628,411	4,044,785	6,754,633	2,632,022	5,752,395	4,825,713	28,468,072
DEDUCT—PORTION OF LAND REVENUE DUE TO IRRIGATION (shown in Account No. 58 under "J.—Irrigation," page 130) Rx.	...	...	...	...	...	*117,498*	*67,898*	(*b*)*714,147*	(*b*)*109,216*	*1,008,759*
TOTAL LAND REVENUE under PRINCIPAL HEADS OF REVENUE Rx.	148,973	873,910	2,807,230	628,411	4,044,785	6,637,135	2,564,124	5 038,248	4,716,497	27,459,313

(*a*) Includes Thathameda Tax in Burma.

(*b*)

	Madras. Rx.	Bombay. Rx
Total Collection at page 130	751,734	118,310
Less—Collection charges at page 131	*37,587*	*9,094*
Rx.	714,147	109,216

No. 13 B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1899.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
GENERAL CHARGES OF DISTRICT ADMINISTRATION:										
Part (*a*) of Salaries of Collectors, Commissioners, and Deputy Commissioners (*b*)	4,933	16,118	32,734	9,738	51,993	47,688	33,241	47,175	29,079	272,699
Part (*a*) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, etc. (*b*)	2,077	18,235	57,977	14,063	93,678	64,160	40,844	111,847	56,652	459,533
Salaries of Commissioners, Collectors, Deputy Collectors, Tehsildars, etc.	2,539	14,628	...	5,102	2,406	59,219	37,435	720	1,523	123,572
Payments to Officers of other Provinces	...	...	...	...	...	...	...	305	981	1,286
Office Establishment	5,171	6,417	41,311	4,813	62,771	88,188	26,649	43,804	55,314	334,438
District Establishments, including Tehsildars' and Sub-divisional Establishments	8,629	15,178	30,355	13,534	36,843	47,765	22,776	92,217	80,551	347,848
Temporary Establishments	...	390	2,569	794	3,211	6,339	3,246	4,157	4,841	25,547
Remuneration to Copyists	...	...	26	597	5,903	...	...	12,217	...	18,743
Travelling Allowance	879	1,831	10,995	1,755	11,860	8,786	11,006	27,201	23,089	97,402
Purchase, Repair, and Carriage of Tents	119	278	...	42	2,360	3 931	1,080	2	2,852	10,664
House-rent and other Allowances	...	...	550	326	427	1	7	89	5	1,405
Fees for searches in Registration Offices	...	...	...	...	...	...	...	2,706	...	2,706
Service of Processes against Defaulters	...	252	1,667	3,175	20,154	2,266	...	1,891	1,174	30,579
Law Charges	13	...	3	258	2,184	441	43	965	149	4,056
Remittance of Treasure within Districts	26	274	1,456	233	832	1,105	740	2,640	1,349	8,655
Service Postage and Telegrams	706	1,635	3,660	869	5,255	5,300	10,174	26,297	16,204	70,100
Rents, Rates, and Taxes	14	110	277	91	3,651	186	151	1,883	480	6,843
Petty Construction and Repairs	109	11	8	71	825	21	...	3,740	565	5,350
Other Charges	1,064	3,109	8,505	2,716	17,675	9,603	7,130	16,216	7,539	73,557
Less—Recoveries and Contributions	...	...	...	...	—17,107	...	...	...	—3,472	—20,579
TOTAL DISTRICT ADMINISTRATION—Carried over	26,279	78,466	192,093	58,177	304,921	344,999	194,522	396,072	278,875	1,874,404

(*a*) The remaining part is charged under "Law and Justice," etc.
(*b*) Includes Exchange Compensation Allowance.

No. 13 B.—ACCOUNT of Charges connected with the Collection of the Land Revenue, for the Year ended 31st March 1899—*continued*.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	26,279	78,466	192,093	58,177	304,921	344,999	194,522	396,072	278,875	1,874,404
SURVEY AND SETTLEMENT:										
Land Settlement Charges:										
Controlling Office	...	...	...	...	...	...	4,765	9,186	...	13,951
Salaries of Officers (*a*)	...	14,331	12,533	2,108	36,382	18,276	9,712	4,508	955	98,805
Office Establishment	...	3,398	1,781	...	10,937	6,007	2,925	9,146	835	35,029
Field Establishment (partly temporary)	...	815	13,463	723	1,894	1,034	9,634	...	...	27,563
Temporary Establishments	...	2,815	837	2,435	20,941	6,223	7,812	3,013	8	44,084
Contract Works and Special Services	...	1,317	...	...	12,611	2,005	...	...	...	15,933
Colonization Charges	...	...	...	...	...	...	3,274	...	6,087	9,361
Travelling and other Allowances	...	1,606	2,201	280	7,677	2,012	1,607	704	368	16,455
Service Postage and Telegrams	...	196	35	44	441	151	911	143	52	1,973
Rents, Rates, and Taxes	...	133	201	79	694	537	180	240	34	2,098
Other Charges	...	2,891	941	328	14,362	1,907	2,317	256	37	23,039
Share of Charges transferred from "Land Records and Agriculture"	...	...	...	...	1,046	...	...	...	...	1,046
Less—Contributions	...	...	...	...	...	...	...	...	—*1,208*	—*1,208*
„ Settlement Charges recoverable from private Estates	...	...	...	...	—*15,650*	...	...	...	...	—*15,650*
	...	27,502	31,992	5,997	91,335	38,152	43,137	27,196	7,168	272,479
Revenue Survey—										
Portion of the Survey of India Charges transferred from Account No. 38C., page 88:										
Controlling Staff	4,848	...	...	...	...	...	...	...	...	4,848
Correspondence and Drawing	5,436	...	...	...	...	...	...	...	...	5,436
Charges of Survey Parties	...	...	31,695	218	895	...	2,694	...	...	35,502
Cadastral Maps	...	...	2,151	906	...	2,478	...	...	...	5,535
Extra Departmental Mapping	...	...	...	...	...	...	10	...	...	10
	10,284	...	33,846	1,124	895	2,478	2,704	...	...	51,331
Local Survey Charges:										
Controlling Office	...	...	...	...	314	...	...	...	...	314
Salaries of Officers (*a*)	185	...	35	...	3,055	...	...	3,131	7,151	13,557
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	759	759
Office Establishment	1,002	...	...	...	...	...	...	1,044	10,180	12,226
Field Establishment	2,594	...	2,077	...	6,382	...	...	8,468	10,640	30,161
Extra Departmental and Mapping Charges	...	...	...	...	9,501	...	...	...	810	10,311
Travelling and other Allowances	148	...	59	...	1,235	...	...	1,160	2,627	5,229
Service Postage and Telegrams	...	...	2	...	77	...	...	195	552	826
Rents, Rates, and Taxes	...	...	...	...	252	...	...	121	436	809

Other Charges	515	...	189	...	954	...	...	998	3,642	6,298
Share of Charges of Director of Bengal Survey	...	...	...	...	2,787	...	...	...	...	2,787
Less—Contributions	...	...	...	...	...	...	...	...	—*1,815*	—*1,815*
„ Survey Charges recoverable from private Estates	...	...	...	...	—*2,013*	...	...	...	...	—*2,013*
	14,728	...	36,208	1,124	23,439	2,478	2,704	15,117	34,982	130,780
TOTAL SURVEY AND SETTLEMENT	14,728	27,502	68,200	7,121	(*b*)114,774	40,630	45,841	42,313	42,150	403,259
LAND RECORDS AND AGRICULTURE:										
Directorate—										
Salaries of Director and Assistants, etc. (*a*)	639	3,420	3,388	3,377	3,832	3,252	2,614	4,726	5,956	31,204
Establishments (partly temporary)	123	1,413	208	816	1,127	2,550	738	7,732	5,618	20,325
Travelling and other Allowances	...	192	393	710	799	407	350	399	1,625	4,875
Service Postage and Telegrams	...	247	192	154	164	280	208	209	412	1,866
Rents, Rates, and Taxes	...	...	...	3	...	62	...	390	283	738
Other Charges	139	260	248	232	236	341	193	589	503	2,741
Less—Share of Charges transferred to "Land Settlement"	...	...	...	...	—*1,046*	...	...	...	...	—*1,046*
„ Recoveries	...	...	...	...	...	...	...	...	—*183*	—*183*
District Charges	8,190	53,243	40,688	14,744	2,877	355,794	151,115	177,257	194,388	998,296
TOTAL LAND RECORDS AND AGRICULTURE	9,091	58,775	45,117	20,036	7,989	362,686	155,218	191,302	208,602	1,058,816
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:										
Management of Government Estates	...	110	...	274	48,250	18,640	...	...	...	67,274
Management of Grazing Lands	...	...	...	...	...	...	1,272	...	...	1,272
Commission on Land Revenue Collections, etc.	2,333	942	77,832	14,790	...	385	...	...	404	96,686
Commission on Capitation Tax	...	...	(*c*)84,167	...	...	...	...	...	...	84,167
Commission on Fishery Collections	...	...	3,131	...	...	...	...	...	64	3,195
Inam Commissioner, Madras	...	...	...	...	...	...	...	481	...	481
Allowances to District and Village Officers	...	255	...	...	...	267	7,243	329,712	125,643	463,120
TOTAL DIRECT CHARGES OF COLLECTION	2,333	1,307	165,130	15,064	48,250	19,292	8,515	330,193	126,111	716,195
TOTAL CHARGES IN INDIA . Rx.	52,431	166,050	470,540	100,398	475,934	767,607	404,096	959,880	655,738	4,052,674
CHARGES IN ENGLAND:									£	
Law Charges in connection with Appeals from India, a portion of which is recoverable in India									1,251	
Stores for India									4	
										1,255
EXCHANGE ON CHARGES IN ENGLAND									Rx.	630
TOTAL CHARGES AGAINST "LAND REVENUE" . Rx.										4,054,559

(*a*) Includes Exchange Compensation Allowance.

(*b*) Includes Behar Survey and Settlement Charges:—

	Survey.	Settlement.	TOTAL.
Seven-sixteenth share recoverable from Zemindars	9,962	18,187	28,149
Five-sixteenth „ „ „ Tenants	7,116	12,991	20,107
One-fourth „ to be borne by Government	5,693	10,392	16,085
TOTAL	22,771	41,570	64,341

(*c*) Includes Commission on collection of Thathameda Tax.

No. 14A.—ACCOUNT of OPIUM REVENUE for the Year ended 31st March 1899.

REVENUE.		India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Bombay.	TOTAL.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
BENGAL OPIUM—										
Proceeds of 39,450 Chests sold by auction in Calcutta for export, being at the average rate of R1,055-7-6 per Chest	Rx. 4,163,821									
Amount received in excess on account of value of Opium sold	2									
Deduct—Amount refunded on account of value of Opium received in excess in previous year	5	...	...	...	...	4,163,818	...	...	...	4,163,818
Value of Opium sold by the Excise Department for consumption in India under Revenue Regulations (at the rate of R8-8 per Seer)		15	21,044	24,511	45,632	74,060	51,123	6,593	...	222,978
Miscellaneous receipts		...	...	...	...	5,170	...	...	...	5,170
TOTAL BENGAL OPIUM	Rx.	15	21,044	24,511	45,632	4,243,048	51,123	6,593	...	4,391,966
BOMBAY OPIUM—										
Duty realised on 26,280½ Chests of Malwa Opium, at R500 per Chest		...	...	...	...	...	...	...	1,314,025	1,314,025
Duty realised on 298⅓ Chests of other Opium, at R500 per Chest		...	...	...	...	...	...	...	14,925	14,925
Compensation and Miscellaneous receipts		...	...	...	...	...	...	...	4,414	4,414
TOTAL BOMBAY OPIUM	Rx.	...	...	...	...	...	...	...	1,333,364	1,333,364
TOTAL OPIUM REVENUE	Rx.	15	21,044	24,511	45,632	4,243,048	51,123	6,593	1,333,364	5,725,330

No. 14B.—ACCOUNT of BENGAL OPIUM STORE for the Year ended 31st March 1899.

	FOR EXPORT.		FOR SALE IN INDIA.	
	Chests.	Maunds.	Chests.	Maunds.
Opium in store in Calcutta on 1st April 1898	36,080	61,450	(*a*) 1,348	2,022
In Store at Factories on above date	...	...	385	577
Produce of season 1897-98	44,075	75,065	4,024	6,036
TOTAL	80,155	136.515	5,757	8,635
Sold by Auction from 1st April 1898 to 31st March 1899	39,450	67,188	...	...
Issued to Excise Department	9	15	3,854	5,781
Issued to Medical Department	...	...	11	16
TOTAL EXPENDED	39,459	67,203	3,865	5,797
Balance in store in Calcutta on 31st March 1899	40,696	69,312	1,394	2,091
Balance in Factories „ „ „	...	...	498	747
BALANCE IN STORE ON 31ST MARCH 1899	40,696	69.312	1,892	2,838

(*a*) Includes one Chest of Patna Factory Opium returned by the Deputy Commissioner of Mandalay.

No. 14C.—ACCOUNT of CHARGES in connection with OPIUM.

COST OF PRODUCTION OF BENGAL OPIUM.	Behar.	Benares.	TOTAL.	
	Rx.	*Rx.*	*Rx.*	
Superintendence	5,906	8,438	14,344	
Opium Factory	40,150	42,345	82,495	
District Staff	45,777	78,910	124,687	
Payments to cultivators (current year)	345,633	421,796	767,429	
Do. do. (past year)	428,306	947,630	1,375,936	
	865,772	1,499,119	2,364,891	
Opium Miscellaneous charges in Calcutta			1,951	
TOTAL, BENGAL . Rx.			2,366,842	2,366,842
CHARGES IN ENGLAND:				
Stores for India: for the Behar and Benares Opium Agencies			£	1,545
EXCHANGE ON CHARGES IN ENGLAND			Rx.	776
TOTAL, BENGAL OPIUM . Rx.				2,369,163

CHARGES FOR MALWA OPIUM.	INDIA.	BOMBAY.	TOTAL.	
	Rx.	*Rx.*	*Rx.*	
Establishment and Contingent Charges of the Agency at Indore	1,152	...	1,152	
Establishment	...	1,137	1,137	
Contingent Charges	...	1,838	1,838	
TOTAL MALWA OPIUM . Rx.	1,152	(*a*) 2,975	4,127	4,127
TOTAL, INDIA . Rx			2,370,969	
TOTAL CHARGES UNDER OPIUM				2,373,290

(*a*) Does not include the salary of the Commissioner of Customs, Salt and Opium, Bombay, which is charged under "Customs," nor the expenses of weighment and other duties performed in the Native States, where the Opium is grown, as they are paid by the States concerned.

No. 15A.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1899.

	India, General.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sales of Government Salt	121,786	...	704	55,764	57,876	236,130
Excise duty on Salt manufactured locally	1,903,432	21,323	15,895	1,932,538	2,257,043	6,130,231
Duty on Salt imported from England	...	125,676	1,744,587	667	884	1,871,814
Duty on other imported Salt, sea-borne	...	11,156	735,917	942	1,432	749,447
Treaty Price of Salt	...	...	...	...	694	694
Frontier duty on Salt imported by land	...	...	...	1	64,997	64,998
Miscellaneous Receipts	15,512	...	15,246	8,501	7,298	46,557
TOTAL SALT REVENUE Rx.	2,040,730	158,155	2,512,349	1,998,413	2,390,224	9,099,871

NO. 15B.—ACCOUNT of SALT STORE for the Year ended 31st March 1899.

	INDIA.	BENGAL.	PUNJAB.	MADRAS.	BOMBAY.
	Quantity.	Quantity.	Quantity.	Quantity.	Quantity.
	Mds.	*Mds.*	*Mds.*	*Mds.*	*Mds.*
Salt in store on 1st April 1898	32,35,762	5,51,248	5,52,329	(*b*) 67,01,651	36,86,060
Manufactured, excavated, or purchased during the year	(*c*) 53,56,804	...	24,06,402	13,06,513	33,12,640
	85,92,566	5,51,248	29,58,731	80,98,164	69,98,700
Removed by Purchasers during the year	(*d*) 41,56,153	03,579	25,80,199	28,72,458	32,31,017
Wastage, etc., written off	1,12,339	10,638	...	2,74,652	2,04,909
	42,68,492	74,217	25 86,199	31,47,110	34,36,526
Balance in store on 31st March 1899	43,24,074	4,77,031	3,72,532	49,51,054	35,62,174

(*b*) The balance has been revised according to the Administration Report. (*c*) Includes 39,092 *Mds.* on account of excesses on heaps cleared.
(*d*) Includes 29,410 *Mds.* on account of "Free Deliveries" to Native States.

No. 15C.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including manufacturing charges and cost of SALT, for the Year ended 31st March 1899.

	India, General.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
SALARIES, ESTABLISHMENT AND CONTINGENCIES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Commissioner(*a*)	3,058	...	...	4,455	...	7,513
Deputy and Assistant Commissioners	7,791	...	663	16,181	...	24,635
Personal Assistant and Secretary to Commissioner	455	...	...	(*a*)1,845	...	2,300
Collectors, Deputy and Assistant Collectors, etc. (*a*)	...	...	...	...	10,562	10,562
Superintendent, Inspectors, Assistant and Sub-Inspectors, etc.	504	50	2,758	(*a*)79,866	(*a*)12,905	96,083
Chief Account officer (*a*)	...	...	...	...	1,204	1,204
Establishment	5,336	...	5,445	87,295	55,086	153,162
Commission on Salt Collection	...	383	...	...	1,341	1,724
Removal of Salt purchased by traders	7,128	...	...	...	...	7,128
Fish-curing yards, etc.	...	...	...	35	511	546
Arms and Accoutrements	...	...	...	301	18	319
Purchase, repair, and carriage of tents and conveyance of records	1,085	...	164	3,048	239	4,536
Rewards	428	...	492	11,431	549	12,900
Service Postage	625	...	84	3,276	795	4,780
Service Telegrams	29	...	47	261	37	374
Rents, Rates and Taxes	43	...	3,045	1,152	223	4,463
Scales and Weights	...	...	133	24	348	505
Travelling Allowances	3,327	...	1,014	13,303	3,769	21,413
House rent and other Allowances	256	...	22	2,145	1,544	3,967
Petty Construction and Repairs	4,569	...	518	15,141	4,843	25,071
Liveries, Belts, Badges, clothings, etc.	807	,,	...	3,237	123	4,167
Office Expenses and Miscellaneous	1,804	...	1,898	7,355	5,997	17,054
Manufacture and Excavation of Salt :						
Sambhar 13,915						
Didwana 370						
Pachbudra 4,916						
Punjab Mines 9,079						
	28,280	...	...	...	...	28,280
	65,525	433	16,283	250,351	100,094	432,686
Deduct—Amount Chargeable to Excise	...	...	...	*99,157*	...	*99,157*
Deduct—Amount Chargeable to Customs (see page 40)	...	...	...	...	*8,718*	*8,718*
TOTAL SALARIES, ETC.	65,525	433	16,283	151,194	91,376	324,811
Preventive Establishment	42,841	...	...	...	41,119	83,960
Deduct—Amount Chargeable to Customs (see page 40)	...	...	...	...	*4,112*	*4,112*
Salt Purchase and Freight	...	...	43	22,988	37,624	60,655
TOTAL SALT CHARGES IN INDIA	108,366	433	16,326	174,182	166,007	465,314
CHARGES IN ENGLAND :						
Stores for India : Weighing Machines, etc. £						258
EXCHANGE ON CHARGES IN ENGLAND Rx.						130
TOTAL CHARGES UNDER SALT Rx.						465,702

(*a*) Includes Exchange Compensation Allowance.

No. 16.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1899.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sale of Court Fee Stamps	26,241	110,599	105,311	71,683	1,278,761	568,185	279,891	549,515	354,153	3,344,339
Sale of Commercial and other Stamps	12,315	43,583	68,369	24,693	446,989	169,536	141,131	267,892	188,114	1,362,622
Fines and Penalties	195	296	1,709	260	2,298	1,216	1,001	4,973	1,434	13,382
Miscellaneous	43	65	1,175	424	10,060	2,788	5,328	4,301	53,123	77,307
TOTAL, STAMP REVENUE . Rx.	38,794	154,543	176,564	97,060	1,738,108	741,725	427,351	826,681	596,824	4,797,650
Deduct—Refunds	*681*	*1,528*	*2,112*	*444*	*15,630*	*8,901*	*4,303*	*11,045*	*10,497*	*55 141*
NET REVENUE from STAMPS . Rx.	38,113	153,015	174,452	96,616	1,722,478	732,824	423,048	815,636	586,327	4,742,509
CHARGES FOR COLLECTION.										
Superintendence—										
Salary of the Superintendent or other Officers	...	...	...	...	(*a*)2,138	...	...	742	720	3,600
Establishment of Superintendent or other Officers	...	...	...	...	3,305	...	...	1,011	3,668	7,984
Contingent Expenses, Packing Charges, etc.	...	...	...	...	2,392	...	...	667	1,389	4,448
Charges for the sale of Stamps, *viz.*—										
Clerks and Servants	24	...	569	...	3	206	30	247	...	1,079
Commission to Vendors	...	...	...	...	...	212	...	...	177	389
Discount on sale of Court Fee Stamps	357	16	1,189	1,073	14,706	...	4,238	6,024	4,349	31,952
Discount on sale of General Stamps	427	1,438	1,842	764	10,294	4,368	5,113	10,566	5,433	40,245
Contingencies and Miscellaneous	174	308	97	42	...	1,334	2,639	448	...	5,042
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India	—*78,439*	3,986	1,551	1,909	30,985	11,779	6,969	12,591	8,669	...
TOTAL CHARGES in INDIA . Rx.	—*77,457*	5,748	5,248	3,788	63,823	17,899	18,989	32,296	24,405	94,739
					Rx. 38,038(*b*)					
CHARGES IN ENGLAND:										
Stores for India					£ 24,868(*c*)			6,958	3,470	35,296
EXCHANGE ON CHARGES IN ENGLAND					12,484			3,493	1,742	17,719
					Rx. 75,390			42,747	29,617	
TOTAL CHARGES for COLLECTION of STAMP REVENUE . Rx.										147,754

(*a*) Includes Exchange Compensation Allowance.
(*b*) Total Charges in India for the Bengal Presidency.
(*c*) Total Charges in England for the Bengal Presidency. The Stores for the whole Presidency being sent together to Calcutta, the Charges in England cannot be divided among the several Provinces.

No. 17.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS, and of CHARGES for COLLECTION, for the Year ended 31st March 1899.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
CIVIL DEPARTMENT:										
License and Distillery Fees and Duties for the sale of Liquors and Drugs, *viz.*—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Foreign liquors	851	706	75,111	1,928	30,636	56,090	8,113	32,954	19,154	372,918
Liquors and spirits made in India after European method	6,080	...	35,351	891	76,362		23,991		4,700	
Country spirits	96,358	120,138	93,430	62,846	610,168	342,294	139,149	550,557	815,208	2,830,148
Country spirits and toddy combined rents	...	...	...	...	...	...	...	171	19,523	19,694
Toddy revenue	2,214	1,945	41,028	19	102,733	10,296	...	689,736	124,658	972,629
Opium and its preparations	2,305	20,226	138,492	31,849	62,697	14,740	38,153	38,379	2,627	349,468
Other drugs: Ganja, Bhang, etc.	3,068	8,378	1	19,528	139,833	95,410	31,922	5,360	43,011	346,511
TOTAL	110,876	151,393	383,413	117,061	1,022,429	518,830	241,328	1,317,157	1,028,881	4,891,368
Duty on Opium consumed in India	1,143	32,008	73,984	153,003	177,374	49,362	15,744	36,924	105,322	644,864
Acreage on land cultivated with the Poppy	...	...	...	...	...	...	2,095	...	...	2,095
Duty on Ganja	...	9,618	...	18,259	141,293	...	...	6,570	521	176,261
Fines, Confiscations, and Miscellaneous	823	1,577	4,083	56	1,609	293	653	7,091	9,183	25,368
TOTAL CIVIL DEPARTMENT . Rx.	112,842	194,596	461,480	288,379	1,342,705	568,485	259,820	1,367,742	1,143,907	5,739,956
MILITARY DEPARTMENT:										
License and Distillery Fees and Duties, etc.	3,234	...	...	...	...	...	...	113	119	3,466
TOTAL EXCISE REVENUE . Rx.	116,076	194,596	461,480	288,379	1,342,705	568,485	259,820	1,367,855	1,144,026	5,743,422
CHARGES.										
Salaries and Establishments	2,252	3,558	6,586	117	47,981	4,255	4,520	75,857	25,218	170,344
Loss on sale and by Drynage and Wastage of Opium	39	...	...	...	...	...	...	...	...	39
Rents, Rates, and Taxes	...	14	...	...	248	8	...	461	163	894
Petty Construction and Repairs	...	174	...	...	118	...	...	5,073	303	5,668
Contingent Expenses	411	990	15,477	507	19,609	1,332	929	17,817	8,997	66,069
TOTAL EXCISE CHARGES . Rx.	2,702	4,736	22,063	624	67,956	5,595	5,449	99,208	34,681	243,014

No. 18.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION, for the Year ended 31st March 1899.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
District Local Fund:										
Cess on Lands for expenditure on Roads, Schools, Hospitals, and general purposes .	2,085	47,017	129,467	65,823	(*b*)450,798	(*c*)606,502	232,663	(*e*)557,880	285,486	2,377,721
Provincial:										
Cess on Lands for expenditure on Roads, Schools, etc.	...	395	...	...	450,715	...	...	...	...	451,110
Cess on Lands for Famine Assurance, Canals and Railways	...	18,726	...	...	...	(*c*)137,461	61,137	...	...	217,324
Cess on Lands for District Post	...	4,988	...	...	37,767	...	11,567	...	...	54,322
Cess on Lands for Village Service and Patwaries .	3,294	54,263	...	...	...	267,124	141,956	207,730	46,331	720,698
Assessment on Wards' Estates for Establishment Charges	...	...	...	...	20,271	...	2,082	...	...	22,353
Miscellaneous	(*a*) 7,331	...	...	...	...	(*d*)65,206	612	(*f*)5,466	...	78,615
TOTAL RECEIPTS under PROVINCIAL RATES .	12,710	125,389	129,467	65,823	959,551	1,076,293	450,017	771,076	331,817	3,922,143
Deduct—Refunds	...	*444*	*84*	*29*	*3,535*	*614*	*390*	*1,486*	*1,067*	*7,649*
NET RECEIPTS under PROVINCIAL RATES . Rx.	12,710	124,945	129,383	65,794	956,016	1,075,679	449,627	769,590	330,750	3,914,494
CHARGES.										
ESTABLISHMENT AND OTHER CHARGES . .	...	...	5,857	215	43,295	821	...	...	5,549	55,737

(*a*) Consists of—

	Rx.
Cess of one Rupee per Opium Chest at Indore, for Dispensaries and Schools . .	1,531
Educational "Plough Tax" in Coorg	944
Local Cess under New Regulations in Coorg	4,856
	7,331

(*b*) Roads and Public Works only.
(*c*) Distribution of Rates under Act III of 1878 and Act V of 1894, North-Western Provinces and Oudh:—

	District Local Fund.	Provincial.	Famine Assurance, Canals and Railways.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Local Rate N.-W. Provinces—				
Local Rate fund	239,034	...	...	239,034
District Boards' fund	278,049	...	...	278,049
Consolidated Local Rate Oudh—				
Local Rate fund	6,142	...	...	6,142
District Boards' fund	83,277	...	...	83,277
"Famine Assurance Rate," N.-W. Provinces . . .	...	...	101,693	101,693
Ditto Oudh	...	...	35,768	35,768
TOTAL . Rx.	606,502	...	137,461	743,963

(*d*) Rural Police Rate in Oudh.
(*e*) Includes House-tax in Unions or Punchayets and Road Cess in Badrachalam Taluk.
(*f*) Irrigation Cess in lieu of labour.

No. 19A.—ACCOUNT of CUSTOMS REVE

	Gross Receipts.									No. of Items.
SEA CUSTOMS.	India, General.	Central Provinces.	Burma.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay. c	Total Gross Receipts.	
Imports.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Arms, Ammunitions, and Military Stores	...	...	1,586	17,379	...	...	3,623	12,151	34,739	1
Liquors:										
Spirits and Liqueurs	...	...	107,824	181,732	...	...	88,678	258,372	636,606	2
Ale, Beer, Porter and other fermented Liquors	...	...	3,831	5,020	...	...	3,067	8,570	20,488	3
Wines	...	...	3,207	13,007	...	...	4,923	17,036	38,173	4
Articles of food and drink	...	...	28,582	92,412	...	...	21,054	211,633	353,681	5
Chemicals, Drugs, Medicines and Narcotics, and Dyeing and Tanning Materials	...	...	4,334	30,288	...	...	14,510	58,575	107,707	6
Cotton Manufactures	...	...	37,550	468,117	...	...	46,232	294,492	846,391	7
Metals and Manufactures of Metals:										
Silver Bullion and Coin	...	...	32	61,698	...	...	238	224,812	286,780	8
Other Metals and Manufactures of Metals	...	...	13,986	77,353	...	...	17,567	89,647	198,553	9
Oils	...	...	18,099	248,589	...	...	43,086	176,172	485,946	10
Manufactured Articles	...	...	78,658	138,267	...	...	39,989	241,876	498,790	11
Raw Materials and Unmanufactured Articles	...	...	11,723	9,542	...	...	2,495	60,895	84,655	12
Total Imports . Rx.	...	...	309,412	1,343,404	...	...	285,462	1,654,231	3,592,509	13
Exports.										
Grain and Pulse:										
Paddy	...	...	6,202	487	...	...	9,900	1,082	17,671	14
Rice	...	...	675,245	227,598	...	...	38,071	52,580	993,494	15
Pepper	...	...	...	...	...	...	48	...	48	16
Total Exports . Rx.	...	...	681,447	228,985	...	...	48,019	53,662	1,011,213	17
Miscellaneous	...	...	67	9,247	...	...	24	3,704	13,042	18
TOTAL SEA CUSTOMS . Rx.	...	...	990,926	1,580,736	...	...	333,505	1,711,597	4,616,764	19
LAND CUSTOMS.										
Import Duty:										
On Cotton Goods	...	...	...	...	...	...	253	6	259	20
„ other Goods	...	...	...	...	...	...	7,630	2,710	10,340	21
Total Import Duty	...	...	...	...	...	...	7,883	2,716	10,599	22
Export Duty	...	...	...	...	...	...	5,483	4,108	9,591	23
Miscellaneous	...	...	...	...	...	...	16	39	55	24
TOTAL LAND CUSTOMS . Rx	...	...	...	...	...	...	13,382	6,863	20,245	25
Excise Duty on Cotton Manufactures	1,000	8,276	...	90	5,100	1,273	8,913	112,639	137,291	26
Warehouse and Wharf Rents	...	...	658	984	...	...	3,432	443	5,517	27
Miscellaneous	...	...	8,819	61	...	...	4,043	9,422	22,345	28
TOTAL CUSTOMS REVENUE Rx.	1,000	8,276	1,000,403	1,581,871	5,100	1,273	363,275	1,840,964	4,802,162	29

NUE for the Year ended 31st March 1899.

No. of items.	Refunds and Drawbacks.									Net Receipts.								
	India, General.	Central Provinces.	Burma.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total Refunds and Drawbacks.	India, General.	Central Provinces.	Burma.	Bengal.	N. W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total Net Produce.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*
1	...	...	1,047	10,595	...	...	2,932	6,150	20,724	...	...	539	6,784	...	...	691	6,001	14,015
2	...	...	35	1,672	...	...	36	320	2,063	...	...	107,789	180,060	...	...	88,642	258,052	634,543
3	...	...	5	14	...	...	...	26	45	...	...	3,826	5,006	...	...	3,067	8,544	20,443
4	...	...	14	58	...	...	...	57	129	...	...	3,193	12,949	...	...	4,923	16,979	38,044
5	...	...	38	665	...	...	...	15,449	16,152	...	...	28,544	91,747	...	...	21,054	196,184	337,529
6	...	...	...	142	...	..	24	1,251	1,417	...	...	4,334	30,146	...	....	14,486	57,324	106,290
7	...	...	34	721	...	...	540	8,033	9,328	...	...	37,516	467,396	...	...	45,692	286,459	837,063
8	...	...	...	34	..	...	...	3,375	3,409	...	..	32	61.664	...	...	238	221,437	283,371
9	...	...	...	1,477	...	...	12	2,288	3,777	...	...	13,986	75,876	...	...	17,555	87,359	194,776
10	...	...	7	121	...	...	...	580	708	...	...	18,092	248,468	...	...	43,086	175,592	485,238
11	...	...	125	1,324	...	...	177	4,985	6,611	...	...	78,533	136,943	...	...	39,812	236,891	492,179
12	...	...	49	160	...	..	...	2,656	2,865	...	...	11,674	9,382	...	...	2,495	58,239	81,790
13	...	...	1,354	16,983	...	...	3,721	45,170	67,228	...	...	308,058	1,326,421	...	...	281,741	1,609,061	3,525,281
14	...	...	18	135	...	...	47	...	200	...	...	6,184	352	...	...	9,853	1,082	17,471
15	...	...	14,117	9,187	...	...	214	456	23,974	...	...	661,128	218,411	...	...	37,857	52,124	969,520
16	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	48	...	48
17	...	...	14,135	9,322	...	...	261	456	24,174	...	...	667,312	218,763	...	...	47,758	53,206	987,039
18	...	...	1	200	...	...	...	...	201	...	...	66	9,047	...	...	24	3,704	12,841
19	...	...	15,490	26,505	...	...	3,982	45,626	91,603	...	...	975,436	1,554,231	...	...	329,523	1,665,971	4,525,161
20	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	253	6	259
21	...	...	..	...	...	...	7	5	12	...	...	...	...	...	...	7,623	2,705	10,328
22	...	...	...	...	...	...	7	5	12	...	...	...	...	...	...	7,876	2,711	10,587
23	...	...	...	...	...	...	...	66	66	...	...	...	...	...	...	5,483	4,042	9,525
24	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16	39	55
25	...	...	...	...	...	...	7	71	78	...	...	...	...	..	...	13,375	6,792	20,167
26	...	...	...	...	...	...	79	1,900	1,979	1,000	8,276	...	90	5,100	1,273	8,834	110,739	135,312
27	...	...	...	42	...	...	20	...	62	...	...	658	942	...	...	3,412	443	5,455
28	...	...	56	14	...	...	82	83	235	...	...	8,763	47	...	...	3,961	9,339	22,110
29	...	...	15,546	26,561	...	...	4,170	47,680	93,957	1,000	8,276	984,857	1,555,310	5,100	1,273	359,105	1,793,284	4,708,205

A.—Revenue Heads.

No. 19B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE for the Year ended 31st March 1899.

Charges at the Principal Ports of *Rangoon, Calcutta, Madras, and Bombay.*	Burma (Rangoon).	Bengal. (Calcutta).	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Commissioner and Assistant Commissioner (*a*)	...	...	...	4,031	4,031
Establishment and Contingencies of ditto	...	...	...	5,465	5,465
Collectors, Deputy and Assistant (*a*)	2,344	5,308	2,716	6,351	16,719
Office and Wharf Establishment	5,403	(*a*) 16,961	4,661	10,401	37,426
Preventive Establishment	6,118	(*a*) 36,306	919	18,477	61,820
Appraising Establishment	2,250	(*a*) 8,364	2,333	7,995	20,942
Overtime Allowance	5,961	2,758	510	...	9,229
Contingent Charges	392	4,734	875	3,783	9,784
Add—Portion transferred from Salt (see page 34)	...	...	...	12,830	12,830
Total Charges at the Principal Ports	22,468	74,431	12,014	69,333	178,246
Charges at other Ports (*vide* details below)	8,530	4,143	12,187	11,738	36,598
TOTAL CHARGES IN INDIA . Rx.	30,998	78,574	24,201	81,071	214,844
CHARGES IN ENGLAND:					
Stores for India: Water Finders, etc. . . . . £					65
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.					33
TOTAL CUSTOMS CHARGES					214 942

DETAILS of CUSTOMS CHARGES at OTHER than the Principal Ports.

Other Ports.	Salaries.	Establishments. (*b*)	Contingent Charges.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Burma.				
Akyab	(*a*) 256	1,869	55	2,180
Bassein	(*a*) 256	826	18	1,100
Kyauk-Phyu	...	103	...	103
Mergui	...	363	6	369
Moulmein	(*a*) 703	3,178	72	3,953
Sandoway	...	28	...	28
Tavoy	...	469	9	478
Victoria Point	...	180	1	181
Maungdaw	...	133	5	138
Total, Burma	1,215	7,149	166	8,530
Bengal.				
Balasore	...	(*a*) 625	31	656
Chittagong	(*a*)553	1,864	92	2,509
Cuttack	(*a*)202	540	9	751
Dacca	...	59	21	80
Pooree	...	132	15	147
Total, Bengal	755	3,220	168	4,143
Madras.				
Ganjam	...	595	68	663
Godavery	...	901	150	1,051
Kistna	..	461	72	533
Madura	...	432	109	541
Malabar	...	2,921	303	3,224
Nellore	...	197	12	209
South Arcot	...	1,223	265	1,488
South Canara	...	1,248	84	1,332
Tanjore	...	1,437	358	1,795
Tinnevelly	..	662	70	732
Vizagapatam	...	600	18	618
Chingliput	...	...	1	1
Total, Madras	...	10,677	1,510	12,187
Bombay.				
Sind Division	1,259	9,587	892	11,738
Total Charges at Other Ports . Rx	3,229	30,633	2,736	36,598

(*a*) Includes Exchange Compensation Allowance.
(*b*) Including Overtime Allowance.

No. 20.—ACCOUNT of ASSESSED TAXES, and of CHARGES for COLLECTION, for the Year ended 31st March 1899.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
CIVIL DEPARTMENT:										
Income Tax:										
Ordinary Collections	8,821	30,634	77,800	27,580	453,485	204,228	113,972	220,037	312,598	1,449,155
Deductions by Government from Salaries and Pensions	27,749	8,346	23,055	4,547	49,882	33,262	21,593	31,097	34,365	233,896
Deductions from Interest on Government Securities	42,208	97	197	28	1,472	3,087	1,451	7,300	16,236	72,076
Penalties	...	555	93	207	2,284	225	194	795	172	4,525
Recoveries from Surplus Profits of Railway Companies	6,468	...	412	...	558	...	...	597	14,157	22,192
Other items	...	...	...	...	1,410	...	4	...	1,050	2,464
License Tax (Pandhari)	...	7,601	...	...	...	...	...	...	...	7,601
TOTAL CIVIL DEPARTMENT	85,246	47,233	101,557	32,362	509,091	240,802	137,214	259,826	378,578	1,791,909
OTHER DEPARTMENTS:										
Income Tax:										
Deductions from Salaries and Pensions:—										
In Military Department	36,123	...	...	...	...	...	...	12,626	12,638	61,387
„ Public Works „	6,211	880	3,587	1,199	8,487	6,151	14,286	6,455	3,811	51,067
„ Post Office „	7,216	...	...	...	...	...	...	...	...	7,216
„ Telegraph „	8,627	...	...	...	...	...	...	...	...	8,627
„ Marine „	1,985	...	...	...	...	...	...	...	...	1,985
TOTAL OTHER DEPARTMENTS	60,162	880	3,587	1,199	8,487	6,151	14,286	19,081	16,449	130,282
TOTAL ASSESSED TAXES	145,408	48,113	105,144	33,561	517,578	246,953	151,500	278,907	395,027	1,922,191
Deduct—Refunds	*924*	*255*	*509*	*44*	*2,312*	*2,649*	*711*	*1,927*	*1,830*	*11,161*
NET REVENUE from ASSESSED TAXES	144,484	47,858	104,635	33,517	515,266	244,304	150,789	276,980	393,197	1,911,030
CHARGES.										
CHARGES CONNECTED WITH THE COLLECTION OF ASSESSED TAXES	97	93	3,554	195	19,199	333	1,162	2,893	5,286	32,812

No. 21.—ACCOUNT of Forest Revenue and of Expenditure, for Forest Management and Collection of Forest Revenue, for the Year ended 31st March 1899.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Revenue from Timber and other Produce removed from the Forests by Government Agency:										
Timber	22,301	9,091	302,929	2,780	978	30,704	63,016	16,208	49,537	497,547
Firewood and Charcoal	3,885	1,153	...	...	1,922	14,626	45,707	19,721	26,033	113,047
Bamboos	...	120	309	...	1	149	1,407	680	680	3,352
Sandal Wood	8,005	...	...	...	...	...	...	1,164	1,878	11,047
Grass and other minor Produce	373	574	34	203	10	1,198	256	4 727	6,508	13,883
	34,564	10,947	303,272	2,983	2,911	46,677	110,386	42,500	84,636	638,876
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers:										
Timber	3,369	4,246	404,655	20,672	44,196	70,714	3,679	22,583	58,855	632,929
Firewood and Charcoal	799	426	11,791	1,075	24,610	5,054	3,630	28,001	21,849	97,832
Bamboos	153	177	18,002	619	5,074	8,041	379	16,281	8,602	57,328
Grazing and Fodder Grass	899	4,169	199	1,498	2,274	9,204	20,902	43,595	40,062	122,802
Other minor Produce	1,833	5,438	18,035	3,130	11,881	8 438	1,065	48,341	6,604	104,765
Forest Stamps	...	67,394	...	...	...	...	...	...	...	67,394
Commutation Fees	...	2,894	...	1,869	...	...	...	...	11	4,774
Other items	...	...	...	...	1,558	...	...	...	...	1,558
	7,050	84,744	453,282	28,823	89,593	102,051	29,655	158,801	135,443	1,089,442
Confiscated Drift and Waif Wood	5	204	26,911	901	1,111	2,075	2,796	1,194	749	35,946
Revenue from Forests not managed by Government:										
Duty on Foreign Timber and other Forest Produce	...	...	29,724	2,755	...	1,269	...	...	1,281	35,029
Revenue from shared and private Forests	1,082	...	...	474	...	...	379	...	270	2,205
	1,082	...	29,724	3,229	...	1,269	379	...	1,551	37,234
Miscellaneous:										
Fines and Forfeitures	224	2	266	1	32	307	261	410	483	1,986
Refunds	78	264	341	59	197	165	52	...	591	1,747
Other Sources	403	3,349	21,293	3,822	3,387	4,260	3,914	8,147	6,002	54,637
	705	3,615	21,900	3,882	3,616	4,732	4,227	8,557	7,136	58,370
Total Forest Revenue . Rx.	43,406	99,510	835,089	39,818	97,231	156,804	147,443	211,052	229,515	1,859,868

EXPENDITURE.

General Direction.											
Salary of the Inspector General and Assistant Inspector General of Forests (*a*)	4,435	...	...	...	...	...	...	...	...	4,435
Establishment and Contingencies	3,891	...	...	...	...	..	...	...	...	3,891
Total, General Direction . Rx.	8,326	...	...	...	...	...	..	...	...	8,326
A.—Conservancy and Works.										
Timber and other Produce removed from the Forests by Government Agency	11,445	5,631	81,347	1,846	1,527	27,749	38,126	21,329	45,864	234,864
Ditto ditto ditto Consumers or Purchasers	8	7,603	2,278	290	5,610	1,797	50	9,238	3,960	30,834
Confiscated Drift and Waif Wood	...	3	13,175	30	191	868	607	145	19	15,038
Revenue from Forests not managed by Government	38	...	498	201	...	417	...	...	...	1,154
Rent of leased Forests and Payments to Shareholders in Forests managed by Government	...	...	..	520	...	2,246	3,569	1,750	2,921	11,006
Live Stock, Stores, Tools and Plant	2,485	1,477	8,023	1,908	1,437	1,512	447	4,730	2,099	24,118
Communications and Buildings	1,142	1,850	4,639	3,311	6,018	9,413	4,765	9,041	3,333	43,512
Demarcation, Improvement, and Extension of Forests :—										
Charges incurred by Survey of India Department for Forest Surveys transferred from Account No. 38c, page 88	...	...	6,413	...	...	...	...	6,798	286	13,497
Other Charges	4,811	14,913	28,169	2,734	3,382	10,200	3,396	22,159	25,431	115,195
Miscellaneous	596	679	1,324	261	568	871	192	1,435	4,253	10,179
Total Conservancy and Works . Rx.	20,525	32,156	145,866	11,101	18,733	55,073	51,152	76,625	88,166	499,397
B.—Establishments.										
I.—Salaries.										
Pay of Conservators (*a*)	...	3,132	6,558	2,045	1,368	6,529	1,726	4,685	5,327	31,370
Pay of Superior Officers (*a*)	7,819	12,873	35,503	5,564	10,870	13,066	11,344	27,728	24,045	148,812
Subordinate Forests and Depôt Establishments	3,208	25,321	19,723	5 932	9,143	10,483	11,068	21,292	42,598	148,768
Office Establishments	1,356	4,953	11,819	1,840	2,324	4,889	2,823	10,156	7,881	48.041
Deputation and Special Allowances	961	363	6,895	721	544	157	977	139	682	11,439
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	...
	13,341	46,642	80,498	16,102	24,249	35,124	27.938	64,000	80,533	388,430
II.—Travelling Allowances.										
Conservators	...	247	831	106	218	453	200	891	846	3,792
Superior Officers	1,144	1,539	6,556	1,158	2,289	2,020	1.998	5,129	4,788	26,621
Subordinate Forest and Depôt Establishments	352	2,231	3,653	1,183	1,520	1,309	1,617	5,720	2,839	20,424
Office Establishments	77	241	1,259	47	180	362	402	1,823	(*b*) 2,419	6.810
	1,573	4,258	12,299	2,494	4,207	4,144	4,217	13,563	10,892	57,647
III.—Contingencies.										
Stationery	25	69	19	10	13	150	128	57	643	1,224
Carriage of Tents and Records	134	1,375	926	27	248	1,007	574	1,013	771	6,075
Rents, Rates, and Taxes	92	121	1,059	49	132	318	485	248	645	3,149
Pay of Police Guards	...	...	2	...	...	148	...	...	...	150
Official Postage	98	630	498	220	357	356	477	1,819	1,454	5,909
Sundries	419	1,882	1,452	533	693	873	563	2,042	821	9,278
	768	4,077	3,956	839	1,443	2,802	2,227	5,279	4,334	25,785
Total Establishments . Rx.	15,685	54,977	96,753	19,435	29 899	42,130	34,382	82,842	95,759	471,862
Total Expenditure in India . Rx.	44,536	87,133	242,619	30,536	48,632	97,203	85,534	159,467	183,925	979,585

	£		
Charges in England :			
Expenses in connection with Candidates for the Indian Forest Department, Passage to India on appointment, etc.	1,321		
Stores for India : Fencing Materials, etc	6,100		
		7,421	
Exchange on Charges in England		Rx.	3,725
Total Forest Expenditure		Rx.	990,731

(*a*) Includes Exchange Compensation Allowance.
(*b*) Includes R15 on account of Forest School.

No. 22.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION, for the Year ended 31st March 1899.

	India, General.	Central Provinces.	BURMA.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
RECEIPTS.										
Fees for Registering Documents	1,557	6,573	7,435	5,438	141,124	35,163	25,301	106,876	59,600	389,067
Fees for Copies of Registered Documents	151	2,993	142	78	2,317	2,253	8,657	2,687	995	20,273
Miscellaneous	61	1,316	482	22	4,060	3,927	1,898	19,524	546	31,836
TOTAL, REGISTRATION RECEIPTS . Rx.	1,769	10,882	8,059	5,538	147,501	41,343	35,856	129,087	61,141	441,176
Deduct—Refunds	...	*6*	*2*	*17*	*603*	*23*	*21*	*349*	*393*	*1,414*
NET RECEIPTS under REGISTRATION	1,769	10,876	8,057	5,521	146,898	41,320	35,835	128,738	60,748	439,762
CHARGES.										
Superintendence	...	857	...	...	5,401	349	...	3,270	777	10,654
District Charges	605	3,812	3,715	3,069	84,553	20,763	11,994	80,959	28,387	237,857
TOTAL CHARGES under REGISTRATION . Rx.	605	4,669	3,715	3,069	89,954	21,112	11,994	84,229	29,164	248,511

No. 23.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES, for the Year ended 31st March 1899.

		Rx.	Rx.	Rx.
INDIA GENERAL.				
Tribute from Amjeerah		3,440		
„ Boondee		12,000		
„ Banswara		2,744		
„ Behat		140		
„ Chirkhari		858		
„ Doongurpoor		2,344		
„ Holkar		605		
„ Jodhpoor		9,800		
„ Jeypoor		40,000		
„ Jhallawar		8,000		
„ Kotah		18,472		
„ Kilcheepoor		1,218		
„ Punnah		996		
„ Paldeo		52		
„ Rutlam		6,128		
„ Sillana		2,082		
„ Sirohee		688		
„ Lawa		22		
„ Shahpura		1,000		
Nizam's Government on account of Mahratta Chouth		10,811		
			121,400	
Contribution from Bhurtpur		2,150		
„ „ Kerowlee		500		
„ of Jodhpoor towards cost of Erinpura Irregular Force		11,500		
„ „ Kotah towards cost of Deolee Irregular Force		20,000		
Contribution towards cost of United Malwa Contingent:				
From Dewas	3,082			
„ Jowrah	14,903			
		17,985		
Contribution of Bhopal towards cost of Bhopal Levy		16,001		
Contributions towards cost of Malwa Bheel Corps:				
From Alirajpur	200			
„ Amjeerah	1,966			
„ Burwanee	422			
„ Dhar	720			
„ Jabooah	162			
„ Bagade State	25			
„ Jahat „	20			
		3,515		
			71,651	
Fees on Succession:				
Jhabua		485		
Sailana		909		
Baoni		563		
Taraon		117		
			2,074	
TOTAL INDIA GENERAL				195,125
CENTRAL PROVINCES.				
Tributes from various Petty State			26,201	
Fees on Succession:				
Nazarana payable by Patna State			1,530	
Do. by Nandgaon State			6,051	
TOTAL CENTRAL PROVINCES				33,782
Carried forward				228,907

No. 23.—Detailed Account of Tributes and Contributions from Native States, for the Year ended 31st March 1899—*contd.*

	Rx.	Rx.
Brought forward .		228,907
BURMA.		
Tribute from Shan States	33,318	
„ Momeik State	1,300	
„ Various Petty States	1,867	
TOTAL BURMA .		36,485
ASSAM.		
Tributes from Ramrai	10	
„ Manipur	5,000	
TOTAL ASSAM .		5,010
N.-W. PROVINCES AND OUDH.		
Tributes from various Petty States		1,000
PUNJAB.		
Tribute from Kapoorthalla	13,100	
„ Chumba	380	
„ Mandi	10,000	
„ Sokeith	1,100	
„ Various Petty States	3,243	
TOTAL PUNJAB .		27,823
MADRAS.		
Tribute from Travancore	78,311	
„ Bastar	200	
„ Jeypur	100	
Peishkush from Laccadive Isands	1,138	
Contribution from Mysore for the maintenance within Mysore Territory of a Subsidiary British Force	350,000	
„ „ Cochin for the maintenance of a Battalion of Native Infantry	20,009	
„ „ Travancore	1,332	
TOTAL MADRAS .		451,090
BOMBAY.		
Tribute from Kathiawar	56,497	
Tributes from various Petty States	5,984	
Subsidy from the Kutch Government	18,695	
Contribution from Baroda State	37,335	
Contribution from Jagirdars, Southern Mahratta Country	9,656	
		128,167
Fees on Succession:		
Madharao Krishnarao *alias* Daji Sahib Patwardhan, Jamkhandi State . . .	28,241	
Jorabhai Gulabsingji of Sunth State, Rewakantha Agency	2,884	
Amirsinghji, Thakore of Gabat Taluka	94	31,219
TOTAL BOMBAY .		159,386
TOTAL TRIBUTES, ETC. . Rx.		909,701

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1898-99.

Section B.—Interest.

Revenue *Rx.* 1,059,487. Expenditure *Rx.* 3,031,996.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Interest . . .	24	Receipts	49	...	1,059,487	...
Interest on Debt, other than that charged to Railways and Irrigation Works .	25	Expenditure	51	...	...	2,515,130
Interest on other Obligations . .	26	Expenditure	54	...	...	516,866
		Total .		...	1,059,487	3,031,996

No. 24.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1899.

SOURCES OF INTEREST.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Loans and Advances.										
Imperial Loans and Advances, etc., set forth in Account No. 85, page 241	6,574	...	...	...	162,381	...	75	27,710	228,518	425,258
Provincial Loans and Advances set forth in Account No. 85A, page 249	...	15,232	4,139	2	32,933	48,459	26,137	25,687	39,030	191,619
Other Advances	1,320	...	...	...	...	...	...	...	318	1,638
Total Interest on Loans and Advances .	7,894	15,232	4,139	2	195,314	48,459	26,212	53,397	267,866	618,515
Investments.										
Securities held by the Paper Currency Department, *vide* Account No. 30 D, page 70 . . .	347,042	...	...	...	...	...	...	...	...	347,042
Securities of Provincial Funds	54	363	...	49	2,797	2,260	112	5,158	6,123	16,916
Total Interest on Investments .	347,096	363	...	49	2,797	2,260	112	5,158	6,123	363,958
Arrears due to the Government.										
Of Land Revenue	...	...	...	...	192	...	...	2,585	34	2,811
Of other Revenue	2	...	...	...	2	...	...	979	223	1,206

Of District Road Cess	...	...	...	...	4,646	...	...	...	...	4,646
Of Public Works Cess	...	...	...	...	4,612	...	...	...	...	4,612
Of Balances due for Purchase Money of Waste Lands	...	...	...	...	...	...	12	39	...	51
Total Interest on Arrears due to Government	2	...	...	...	9,452	...	12	3,603	257	13,326
Sundry Accounts.										
Percentage from Subscribers to Uncovenanted Service Family Pension Fund	386	...	...	...	...	...	...	...	98	484
Interest on Overdrawn Capital of Railway Companies, including Guaranteed Railways	17,063	...	...	...	...	...	...	...	...	17,063
Sundry Items	107	22	33	...	598	86	47	256	131	1,280
Total Sundry Accounts	17,556	22	33	...	598	86	47	256	229	18,827
TOTAL RECEIPTS IN INDIA . Rx.	372,548	15,617	4,172	51	208,161	50,805	26,383	62,414	274,475	1,014,626

RECEIPTS IN ENGLAND:		
	£	
Interest realized from investment of Cash Balance	29,078	
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	789	
	£	29,867
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.		14,994
TOTAL INTEREST RECEIPTS . Rx.		1,059,487

No. 25.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1899.

	Amount of Loan, 31st March 1899.	Annual Amount of Interest.	Amount of Interest paid during the Year.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RUPEE DEBT.				
Loans bearing interest at 4½ per cent.:				
Loan from Maharaja Holkar for Indore State Railway	1,000,000	45,000	45,000	
Transfer Loan of 1879, 7*s.* sterling per cent. portion	22,300	(*a*) 1,228	1,244	
				46,244
Loans bearing interest at 4 per cent.:				
Loan from Maharaja Scindia for State Railway	1,500,000	60,000	60,000	
Railway Loan from Nawab of Rampur	470,000	18,800	28,200	
Gwalior Loan of 1887	3,020,000	120,800	126,587	
				214,787
Loans bearing interest at 3½ per cent.:				
Loan of 1842-43	24,181,780	846,362	828,651	
Loan of 1854-55	32,098,610	1,123,451	1,071,296	
Transfer Loan of 1st May 1865	34,133,230	1,194,663	1,172,457	
Loan of 1879	4,727,620	165,467	165,690	
				3,238,094
Loan bearing interest at 3 per cent.:				
Loan of 1896-97	11,070,510	332,115	329,808	
				329,808
Provincial Debenture Loans bearing interest at 4 per cent.:				
Muttra-Hathras Light Railway Debenture Loan	1,180	47	40	
Cawnpore-Achneyra Railway Debenture Loan	240	10	(*b*) 163	
Cawnpore-Achneyra Section, Rajputana-Malwa Railway Debenture Loan	84,100	3,364	(*b*) 3,964	
				4,167
Paid in India on Loans in course of Discharge:				
5½ per cent. Loan of 1859-60	...	...	5	
5 per cent. Loan of 1825-26	...	...	112	
4½ per cent. Transfer Loan of 1870	...	...	29	
4½ per cent. Loan of 1878	...	...	27	
Transfer Loan of 1879, 4½ per cent. portion	...	...	467	
4 per cent. Loan of 1832-33	...	...	12	
4 per cent. Loan of 1835-36	...	...	263	
4 per cent. Loan of 1842-43	...	...	1,472	
4 per cent. Loan of 1854-55	...	...	1,772	
4 per cent. Transfer Loan of 1st May 1865	...	...	2,834	
Reduced 4 per cent. Loan of 1879	...	...	776	
3½ per cent. Loan of 1853-54	...	...	79	
3½ per cent. Loan of 1893-94	...	...	2,514	
Cawnpore-Furukhabad Railway Debenture Loan	...	...	2	
				10,364
Miscellaneous:				
Government of India Stock Notes @ 4 per cent.	676	27	4	
Discount on Loans	...	...	62,633	
Brokerage and Commission on Conversion	...	...	12	
				62,649
TOTAL INTEREST ON RUPEE DEBT			Rx.	3,906,113
Carried forward			Rx.	3,906,113

(*a*) Equivalent in rupees of 7*s.* per 100 Rupees.
(*b*) Includes Rx. 157 and Rx. 766 additional payments on account of Surplus Profits of the Cawnpore-Achneyra Railway and Cawnpore-Achneyra Section of the R. M. Railway, respectively.

No. 25.—Account of the Public Debt of *India*, bearing Interest, the Annual Interest thereon and the Interest paid during the Year ended 31st March 1899—*continued*.

	Amount of Loan, 31st March 1899.	Annual Amount of Interest.	Amount of Interest paid during the year.	TOTAL.
	£	£	£	
Brought forward . Rx.				3,906,113
STERLING DEBT.				
India 3½ per cent. Stock	63,501,998	2,222,570	2,223,976	
India 3 per cent. Stock	42,125,884	1,263,777	1,264,428	
India 2½ per cent. Stock	11,892,207	297,305	222,446	
India 4 per cent. Stock (prior to 5th October 1888)	...	...	11	
India 3¼ per cent. Debentures	...	...	48,750	
India Bills	...	...	105,121	
East Indian Railway Debenture Stock	1,435,650	64,604	64,604	
Eastern Bengal Railway Debenture Stock	348,666	13,947	13,947	
South Indian Railway Debenture Stock	425,000	19,125	19,125	
Oude and Rohilkund Railway Debenture Stock	...	...	9,211	
			3,971,619	
Discount, Sinking Fund			(a)20,037	
TOTAL INTEREST ON STERLING DEBT £				3,991,656
EXCHANGE ON PAYMENTS IN ENGLAND Rx.				2,003,900
GRAND TOTAL Rx.				(b) 9,901,669

(a) Includes £17,700 charged to "Interest on Debt" and £2,337 charged to "State Railways—Interest on Debt."

(b) For division of the total charge between "Interest on Ordinary Debt" and "State Railways—Interest on Debt" and "Irrigation—Major Works—Interest on Debt," *see* Distribution Statement below.

Statement showing the Distribution of Charges for Interest.

Note.—The Charges for Interest in India are taken in the accounts of "India, General," except the portion due from Provincial Governments for Irrigation Works not charged to Revenue and Interest on Stock Notes and Provincial Advance and Loan Accounts which are taken provincially.

	INTEREST ON ORDINARY DEBT.				INTEREST ON DEBT INCURRED FOR RAILWAY AND IRRIGATION WORKS NOT CHARGED TO REVENUE.		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	TOTAL.	State Railways.	Irrigation.	TOTAL.
India, General	...	-1,919,152	62,646	-1,856,506	4,159,685	753,914	4,913,599
Central Provinces	...	12,248	...	12,248	(c)111,794	...	111,794
Burma	...	1,893	...	1,893	...	...	...
Assam	...	44	...	44	...	...	...
Bengal	...	24,477	...	24,477	...	245,697	245,697
North-Western Provinces and Oudh	...	40,224	...	40,224	(c)21,283	313,083	334,366
Punjab	...	20,540	...	20,540	...	...	...
Madras	...	20,366	...	20,366	...	...	...
Bombay	...	37,368	3	37,371	...	...	...
Total India Rx.	...	-1,761,992	62,649	-1,699,343	4,292,762	1,312,694	5,605,456
England £	2,788,166	...	17,700	2,805,866	(d)1,185,790	...	1,185,790
Exchange Rx.	1,399,721	...	8,886	1,408,607	595,293	...	595,293
TOTAL Rx.	4,187,887	-1,761,992	89,235	2,515,130	6,073,845	1,312,694	7,386,539

TOTAL Rx. 9,901,669 as above.

(c) Charged to Interest chargeable against Companies on Advances.

(d) Includes £218,884 on account of Interest chargeable against Companies on Advances.

No. 26.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of *India*, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1899, in continuation of the Account of the PUBLIC DEBT (Account No. 25).

	Amount, 1st April 1898.	Amount, 31st March 1899.	Rate of Interest per cent.	Amount of Interest paid during the year.
INDIA, GENERAL.	Rx.	Rx.	Rx.	Rx.
Special Loans.				
Sums deposited with Government in 1825 by Raja Kalisankar Ghoshal as Endowment for a Blind Asylum at Benares	4,800	4,800	5	(a)
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the property forfeited by his father, a rebel, in 1857	66,800	66,800	4	2,672
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	23,450	23,450	8 and 6	1,351
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	4,177	4,177	6	303
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	6,688	6,688	4	268
Endowment in favour of the Lawrence Military Asylum at Mount Abu	1,000	1,000	5	50
Annuity Fund of Futteh Ullah Khan	4,000	4,000	6	240
Treasury Notes.				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	250	250	3¾	...
Treasury Notes on account of Bhonsla and other Nagpur Temples	37,380	37,380	4 and 5	2,016
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, etc.	7,162	7,162	4	287
Service Funds.				
Uncovenanted Service Family Pension Fund	1,375,426	1,399,530	6, 4, and 3½	80,180
Savings Banks.				
Post Office Savings Bank Deposits	9,287,298	9,428,004	3½	274,504
State Railway Provident Institutions	(b)196,444	207,863	3¾ and 3½	7,168
Civil Engineers' Provident Fund	(b)358,990	399,010	4	14,842
Postal Insurance and Life Annuity Funds	73,946	93,289	3½	2,880
Post Office Guarantee Fund	31,822	31,987	4	1,200
Regimental Savings Banks Deposits	76,879	65,316	3¾	3,488
General Family Pension Fund	(b)3,034	6,863	3½	129
Hindu Family Annuity Fund	1,832	3,213	3½	82
Bengal Christian Family Pension Fund	75	161	3½	7
Forest Officers' Provident Fund	10,175	17,383	4	540
Miscellaneous.				
Balances of Railway Funds	(b)85,406	89,453	3½	2,618
Telegraph Fine Fund	1,209	1,282	3½	42
Miscellaneous Accounts	...	...	...	4
TOTAL	11,658,252	11,899,061		394,871
Carried forward Rx.	11,658,252	11,899,061		394,871

(a) Shown under "North-Western Provinces and Oudh."
(b) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1899, etc.—*continued.*

	Amount, 1st April 1898.	Amount, 31st March 1899.	Rate of Interest per cent.	Amount of Interest paid during the year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	11,658,252	11,899,061		394,871
CENTRAL PROVINCES.				
Savings Banks.				
State Railway Provident Institutions	3,137	3,099	3¾ and 3½	250
Refunds	...	...		3
	3,137	3,099		253
ASSAM.				
Savings Banks.				
State Railway Provident Institutions	(*a*) 1,069	1,128	3¾ and 3½	36
BENGAL.				
Savings Banks.				
State Railway Provident Institutions	123,775	135,657	3¾ and 3½	4,566
Miscellaneous.				
Compensation for lands taken for Public Purposes	...	...	...	29
Land Revenue collections refunded	...	...	...	601
Miscellaneous Accounts	...	...	...	2,757
Refunds	...	...	...	10
TOTAL	123,775	135,657		7,963
NORTH-WESTERN PROVINCES AND OUDH.				
Special Loans.				
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	(*b*)	(*b*)	(*b*)	220
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions	1,474,552	1,474,280	6, 5, and 4	69,441
Sum deposited with Government in 1830 by the Maharaja of Karwai as a Charitable Endowment	20,000	20,000	4	800
Savings Banks.				
State Railway Provident Institutions	76,886	82,396	3¾ and 3½	2,792
TOTAL	1,571,438	1,576,676		73,253
PUNJAB.				
Special Loans.				
Educational Funds	1,000	1,000	5	50
Savings Banks.				
State Railway Provident Institutions	351,915	369,603	3¾ and 3½	12,864
Miscellaneous.				
Miscellaneous Accounts	...	...	...	432
Refunds	...	...	...	239
TOTAL	352,915	370,603		13,585
MADRAS.				
Special Loans.				
Deposits on account of the Estate of the late Pogose Petrus	126	126	5	6
Service Funds.				
Military Assistant Surgeons' Fund	33,590	33,813	4	1,369
Savings Banks.				
State Railway Provident Institutions	14,221	21,925	3¾ and 3½	685
Regimental Savings Banks Deposits	18,703	24,793	3¾	(*c*)
Forest Officers' Provident Fund	1,915	1,896	4	58
Miscellaneous.				
Land Revenue Collections refunded	...	...	...	1
Miscellaneous Accounts	...	...	...	291
Refunds	...	...	...	5
TOTAL	67,655	82,553		2,415
Carried forward	13,778,241	14,068,777		492,376

(*a*) Differs from last year's closing balance by Rx. 1 for corrections since made.
(*b*) Shown under "Special Loans," India—General
(*c*) Shown under "India—General."

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1899, etc.—*continued.*

	Amount, 1st April 1898.	Amount, 31st March 1899.	Rate of Interest per cent.	Amount of Interest paid during the year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward .	13,778,241	14,068,777		492,376
BOMBAY.				
Special Loans.				
Loans from the late King of Oudh	(a)	(a)	(a)	6,043
Educational Funds	91,155	91,155	5 and 6	1,321
Charitable Funds				3,540
Service Funds.				
Uncovenanted Service Family Pension Fund (Widows' Branch)	183,553	192,770	6 and 3½	10,158
Savings Banks.				
Regimental Savings Banks Deposits . . .	30,680	26,983	3¾	1,001
Uncovenanted Service Family Pension Fund (Life Assurance Branch)	11,830	12,202	3½	362
Local Fund Pension Fund	4,308	5,569	3⅛	163
Forest Officers' Provident Fund	2,509	3,854	4	129
Miscellaneous.				
Miscellaneous Accounts	...	...	...	1,636
TOTAL .	324,035	332,533		24,353
TOTAL IN INDIA . Rx.	14,102,276	14,401,310		516,729
CHARGES IN ENGLAND:				
Interest on Deposits in Regimental Savings Banks of men returned from India . .			£	91
EXCHANGE ON CHARGES IN ENGLAND			Rx.	46
GRAND TOTAL . Rx.				516,866

(*a*) Shown under "Special Loans," North-Western Provinces and Oudh.

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
SERVICE FUNDS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Uncovenanted Service Fund .	80,180	...	...	...	...	...	...	...	10,158	90,338
Other Service Funds . . .	...	...	...	...	...	...	...	1,369	...	1,369
TOTAL SERVICE FUNDS . Rx.	80,180	...	...	...	...	...	...	1,369	10,158	91,707
SAVINGS BANKS.										
Post Office Savings Bank . .	274,504	...	...	...	...	...	...	...	...	274,504
State Railway Provident Institutions	7,168	250	...	36	4,566	2,792	12,864	685	...	28,361
Civil Engineers' Provident Fund .	14,842	...	...	...	...	...	...	...	...	14,842
Forest Officer's Provident Fund .	540	...	...	...	...	...	...	58	129	727
Regimental Savings Bank .	3,488	...	...	...	...	...	...	...	1,001	4,489
Other Bank Accounts . . .	4,298	...	...	...	...	...	...	...	525	4,823
TOTAL SAVINGS BANKS . Rx.	304,840	250	...	36	4,566	2,792	12,864	743	1,655	327,746

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1898-99.

Section C.—Post Office, etc.

Revenue *Rx.* 3,072,819. Expenditure *Rx.* 2,865,880.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Post Office . .	27	Receipts and Expenditure . . .	56	...	1,914,067	1,725,413
Telegraph . .	28	Receipts	57	...	1,080,820	...
,, . .	,,	Expenditure	58	...	...	1,026,960
,, . .	28A	Details of Message Revenue, Indian Telegraphs	59	702,744	...	...
,, . .	28B	Details of Message Revenue, Indo-European Telegraphs	59	175,739	...	...
,, . .	28C	Capital Cost of Indian Telegraph Lines .	59	227,913	...	...
,, . .	28D	Outlay on Construction of Telegraph Lines .	60	164,737	...	...
,, . .	,,	Do. do. Lines under Agreement	60	7,989	...	...
,, . .	28E	Details of Working and Maintenance of the Indian Telegraph Department . .	61	633,731	...	...
,, . .	28F	Capital Cost of Indo-European Telegraph Lines	62	1,815	...	...
,, . .	28G	Indo-European Telegraphs, Gulf Section, Working and Maintenance . . .	63	52,469	...	...
,, . .	28H	Do. do. Persian Section	64	23,542	...	...
Mint . . .	29	Receipts and Charges.	65	...	77,932	113,507
		TOTAL .		...	3,072,819	2,865,880

No. 27.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India*, for the Year ended 31st March 1899.

RECEIPTS.	*Rx.*	*Rx.*	*Rx.*
India, General.			
IMPERIAL.			
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service	136,536		
Sale of Postage Stamps :			
Ordinary Stamps	1,150,279		
Service Stamps	269,367		
Mail Cart, Passenger, Parcel and Goods Service Receipts	32,614		
Receipts on account of Money Orders	315,872		
Receipts on account of British Postal Orders	415		
Fees and Petty Receipts	10,008		
Contributions from Native States	600		
	1,915,691		
Deduct— *Rx.*			
Amount of Postage received in India and paid to the Post Master General, London . 5,897			
Payments to Colonial and other Foreign Administrations 4,144			
Refunds 852			
	10,893	1,904,798	

DISTRICT POST COLLECTIONS, INCLUDING ZEMINDARI DÂK RECEIPTS IN BENGAL.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		
Provincial	...	403	...	...	...	...	754	...	...	1,157	1,157	
Local	...	...	...	...	1,891	...	6,221	...	...	8,112	8,112	
TOTAL	...	403	...	...	1,891	...	6,975	...	...	9,269		
TOTAL RECEIPTS OF THE POST OFFICE											Rx.	1,914,067

CHARGES.			
India, General.			
IMPERIAL.			
Direction :			
Director General, Deputy Director General, Assistant Directors General, and Superintendents attached to Director General's Office	(a) 9,272		
Office Establishment	6,174		
Allowances	2,178		
Supplies and Services	43		
Office Expenses	1,798		
		19,465	
Office of Account and Audit :			
Comptroller, Deputy Comptroller, and Assistant Comptrollers	4,573		
Office Establishment	42,739		
Allowances	423		
Supplies and Services	9		
Office Expenses	935		
		48,679	
Presidency and District Offices :			
Post Masters General, Deputy Post Masters General, and Inspector General, Railway Mail Service	(a) 19,365		
Post Masters of Calcutta, Madras, and Bombay, Superintendents, Assistant Superintendents and Inspectors	(a) 77,967		
Office Establishments	655,035		
Allowances	51,306		
Supplies and Services	31,516		
Office Expenses	78,353		
		913,542	
Conveyance of Mails :			
Road Establishment	106,014		
Ferry and Boat Charges	2,883		
Contingent Road Charges and Allowances	9,991		
Bounty Money	276		
Payments to P. and O. Company for conveyance of Mails by non-contract vessels	147		
Mail Cart, Passenger, Parcel and Goods Service Establishment and Charges	62,093		
Railway Charges	801		
Special Train Hire	18,149		
Payments to State and other Railways	100,702		
		301,056	
Subsidies		61,468	
Discount on Sale of Postage Stamps		17,908	
Stationery and Printing		(b) 60,107	
Miscellaneous Charges of Post Office		6,222	
		1,428,447	

DISTRICT POST ESTABLISHMENTS AND CHARGES, INCLUDING ZEMINDARI DÂK CHARGES IN BENGAL.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		
Imperial	3,568	...	...	...	...	...	...	...	...	3,568	3,568	
												1,432,015
Provincial	...	7,123	6,662	574	265	...	15,799	10,387	10,462	51,272	51,272	
Local	73	...	10,386	4,287	35,835	18,632	6,169	...	...	75,382	75,309	73
TOTAL	3,641	7,123	17,048	4,861	36,100	18,632	21,968	10,387	10,462	130,222	126,581	1,432,088
TOTAL CHARGES in INDIA											Rx.	1,558,669
CHARGES IN ENGLAND :												
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury											£ 56,000	
Deputation Allowance and Expenses of the Indian Delegate to the Postal Congress at Washington											„ 1,409	
											57,409	
Stores for India											„ 53,604	
TOTAL CHARGES in ENGLAND											£	111,013
EXCHANGE ON CHARGES IN ENGLAND											Rx.	55,731
TOTAL CHARGES OF THE POST OFFICE											Rx.	1,725,413

N.B.—The estimated amount of Sea-Postage retained by India is £4,646.

(*a*) Includes Exchange Compensation Allowance.

(*b*) Includes Rx. 19,987, cost of Stationery, etc., supplied from Central Stores.

No. 28.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1899.

RECEIPTS.	India.	England.	Exchange.	Capital.	Revenue.
	Rx.	*£*	*Rx.*	*Rx.*	*Rx.*
INDIAN TELEGRAPHS.					
REVENUE.					
Imperial:					
Message Revenue . (*Account No. 28A*)	702,744	...	...	...	702,744
Rent of Wires and Instruments leased to Railways and Canals	153,956	...	...	...	153,956
Rent of Local and Private Lines . . .	17,976	...	...	...	17,976
Royalties from Telephone Companies . .	1,951	...	...	...	1,951
Recoveries from Guarantors	104	...	...	...	104
Miscellaneous Revenue	4,454	...	...	...	4,454
TOTAL INDIAN TELEGRAPHS .	881,185	...	...	...	881,185
INDO-EUROPEAN TELEGRAPHS.					
REVENUE.					
Imperial:					
Message Revenue . . (*Account No. 28B*)	187,503	—7,832	—3,932	...	175,739
Joint Purse Agreement—Net difference between receipts and payments and on account of Australasian Message Fund	...	—20,738	—10,411	...	—31,149
Miscellaneous Revenue	991	5	3	...	999
TOTAL INDO-EUROPEAN TELEGRAPHS .	188,494	—28,565	—14,340	...	145,589
Add—Payments in England taken in reduction of receipts	...	35,982	18,064	...	54,046
TOTAL .	188,494	7,417	3,724	...	199,635
TOTAL REVENUE, TELEGRAPH DEPARTMENT .	1,069,679	7,417	3,724	...	1,080,820
GRAND TOTAL .				1,080,820	
CHARGES.					
INDIAN TELEGRAPHS.					
IMPERIAL:					
CAPITAL:					
Telegraph Lines (*Account No. 28C*)	172,726	...	...	172,726	...
Buildings " "	495	...	...	495	...
Apparatus and Plant " "	9,578	...	...	9,578	...
Stores and other Suspense Accounts " "	—91,197	86,309	43,329	38,441	...
	91,602	86,309	43,329	221,240	...
DEDUCT:					
Receipts on Capital Account, &c. . . .	1,980	...	...	1,980	...
TOTAL CAPITAL .	89,622	86,309	43,329	219,260	...
REVENUE:					
General Charges	132,960	4,036	2,026	...	139,022
Maintenance of Lines	117,208	...	...	...	117,208
Working and Maintenance of Signal Offices .	378,779	...	...	...	378,779
Suspense Accounts	—1,278	...	...	...	—1,278
TOTAL REVENUE (*Account No. 28E*) .	627,669	4,036	2,026	...	633,731
TOTAL INDIAN TELEGRAPHS carried over .	717,291	90,345	45,355	219,260	633,731

No. 28.—Account of Charges of the Government Telegraph Department, for the Year ended 31st March 1899—*continued.*

	India.	England.	Exchange.	Capital.	Revenue.
	Rx.	£	*Rx.*	*Rx.*	*Rx.*
Brought forward .	717,291	90,345	45,355	219,260	633,731
INDO-EUROPEAN TELEGRAPHS:					
CAPITAL:					
Persian Gulf Section:					
Buildings . . (*Account No. 28 F*)	430	...	...	430	...
Stores and other Suspense Accounts . . . . „ „	—*8,734*	6,121	3,073	460	...
TOTAL PERSIAN GULF SECTION .	—*8,304*	6,121	3,073	890	...
Persian Section:					
Buildings . . (*Account No. 28 F*)	724	...	...	724	...
Stores and Suspense Account „ „	201	...	...	201	...
TOTAL PERSIAN SECTION .	925	...	...	925	...
TOTAL CAPITAL .	—*7,379*	6,121	3,073	1,815	...
REVENUE:					
Persian Gulf Section:					
General Charges (*Account No. 28 G*)	8,874	1,357	682	...	10,913
Cable Maintenance . „ „	18,932	...	...	...	18,932
Maintenance of Lines . „ „	2,243	...	...	...	2,243
Working and Maintenance of Signal Offices . „ „	18,122	...	...	...	18,122
Subsidies and Royalties . „ „	2,259	...	...	...	2,259
TOTAL PERSIAN GULF SECTION .	50,430	1,357	682	...	52,469
Persian Section:					
General Charges . (*Account No. 28 H*)	8,305	507	254	...	9,066
Maintenance of Lines . „ „	6,290	...	...	...	6,290
Working and Maintenance of Signal Offices . „ „	8,186	...	...	...	8,186
TOTAL PERSIAN SECTION .	22,781	507	254	...	23,542
TOTAL REVENUE .	73,211	1,864	936	...	76,011
TOTAL INDO-EUROPEAN TELEGRAPHS .	65,832	7,985	4,009	1,815	76,011
ADD:—Payments in England taken in reduction of receipts	...	35,982	18,064	...	54,046
TOTAL .	65,832	43,967	22,073	1,815	130,057
RED SEA AND INDIA TELEGRAPH:					
Moiety of Annuity (terminating in 1908) payable to Shareholders of the late Red Sea and India Telegraph Company under Act 25 and 26, Vic., C. 39 . .	...	18,027	9,050	...	27,077
ZANZIBAR-MAURITIUS CABLE:					
Subsidy to the Eastern Telegraph Company	...	10,000	5,020	...	15,020
TOTAL CHARGES, TELEGRAPH DEPARTMENT .	783,123	162,339	81,498	221,075	805,885
GRAND TOTAL .	...	...	...	1,026,960	

No. 28A.—DETAILED ACCOUNT of the INDIAN TELEGRAPH MESSAGE REVENUE.

INDIAN TELEGRAPHS.	TOTAL.
Receipts:	*Rx.*
Sale of Telegraph Stamps	638,414
Postage Stamps on Messages	175,177
State (bearing) Messages, etc.	90,383
From other Telegraph Administrations	35,541
TOTAL	939,515
Deduct:	
Payments to other Telegraph Administrations	*230,364*
Refunds of Over-charges and Delivery Charges	*6,407*
TOTAL DEDUCTION	*236,771*
NET MESSAGE REVENUE	702,744

No. 28B.—DETAILED ACCOUNT of the INDO-EUROPEAN TELEGRAPH MESSAGE REVENUE

INDO-EUROPEAN TELEGRAPH.	India.	England.	Exchange.	TOTAL.
	Rx.	*£*	*Rx.*	*Rx.*
Receipts from Indian Telegraph Department	184,055	...	...	184,055
Cash collections in Gulf Section	3,414	...	...	3,414
„ Persian Section	34	7,412	3,721	11,167
TOTAL	187,503	7,412	3,721	198,636
Deduct:				
Payments to other Administrations	...	*15,244*	*7,653*	*22,897*
NET MESSAGE REVENUE	187,503	*—7,832*	*—3,932*	175,739

No. 28C.—STATEMENT showing CAPITAL COST of INDIAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to close of 1898-99.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
IMPERIAL:					
Telegraph Lines:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Departmental, Railway and Canal }	164,737	...	164,737	4,759,205	4,923,942
Under Agreement } *Account No. 28D*	7,989	...	7,989	150,220	198,209
Gilgit Lines }	...	...	...	14,285	14,285
Reconstruction of lines in Cashmere	...	...	...	1,283	1,283
Temporary Lines for military purposes	...	...	...	*—5,675*	*—5,675*
Total Telegraph Lines	172,726	...	172,726	4,959,318	5,132,044
Telegraph Buildings:					
Signal Offices	169	7,853	8,022	501,420	509,442
Quarters for Staff	...	...	...	1,324	1,324
Cable Houses and Tanks	...	...	...	4,018	4,018
Store Houses	326	800	1,126	40,296	41,422
Workshop Buildings	...	...	...	29,721	29,721
Buildings in Cashmere	...	...	...	1,060	1,060
Total Buildings	495	8,653	9,148	577,839	586,987
Apparatus and Plant:					
Equipment of Signal Offices	9,640	...	9,640	231,503	241,143
Miscellaneous	*—62*	...	*—62*	17,044	16,982
Total Apparatus and Plant	9,578	...	9,578	248,547	258,125
Stores	38,833	...	38,833	305,448	344,281
Other Suspense Accounts	*—392*	...	*—392*	1,131	739
Exchange on all Expenditure in England prior to 1887-88	...	...	...	240,944	240,944
	38,441	...	38,441	547,523	585,964
TOTAL	221,240	8,653	229,893	6,333,227	6,563,120
Deduct:					
Receipts on Capital Account, etc.	*—1,980*	...	*—1,980*	*39,586*	*41,566*
TOTAL CAPITAL IMPERIAL	219,260	8,653	227,913	6,293,641	6,521,554
PROVINCIAL:					
Telegraph Lines	...	...	...	5,237	5,237
„ Buildings	...	...	...		
Apparatus and Plant	...	...	...		
TOTAL CAPITAL PROVINCIAL	...	...	...	5,237	5,237
TOTAL	219,260	8,653	227,913	6,298,878	6,526,791

No. 28D.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES, constructed during the Year 1898-99.

List of Lines constructed.	Outlay during the year.
DEPARTMENTAL LINES.	*Rx.*
Arakan Division.	
Erecting a 600 lbs. per mile wire from Chittagong to Maungdaw	1,804
Assam Division.	
Dismantling the Government wires and re-erecting them on the railway line from Gauhati to Chapar-mukh	—*1,503*
Reconstructing the line and adding extra wire from Dimapur to Kohima	3,878
Erecting an extra wire on the line from Kohima to Manipur	1,683
Reconstructing the line from Kohima to Manipur	4,284
Bellary Division.	
Putting up a wire along the Southern Mahratta Railway from Bangalore to Anantapur	1,138
Constructing the line from Meraj C. O. to Jamkhandi	1,197
Bombay Division.	
Reconstructing the old line from Poona to Dhond	2,356
Upper Burma Division.	
Special repairs to the line from Kendat to Tammu	2,977
Dacca Division.	
An extra wire on the line from Sara C. H. to Parbat-tipore	1,318
Extra wire on the line from Narculdanga to Damukdia	1,050
Laying a F. W. Cable across the Ganges from Damukdia to Sara	1.131
Erecting a Co. B. wire from Bongaon to Satkhira	1,023
East Coast Division.	
Erecting a new line along East Coast Railway and Branch line etc., from Thadepelli Gudum to Vadapelli Cable House	2,515
Reconstructing the Road line along the railway near Nowpada and Humma Salt Pans	1,936
Erecting wire from Midnapur to Cuttack	1,936
Punjab Division.	
Reconstructing the line and erecting one extra 600 lbs. wire from Gobra Junction to Khushalgarh	2,969
Reconstructing the line and adding two wires from Khusalgarh to Kohat	2,378
Constructing a second line of Telegraphs from Wazirabad to Rawalpindi	7,237
Erecting a second line of rail posts utilising existing sections of rail posts between Rawalpindi and Peshawar from Rawalpindi to Peshawar	4,982
Erecting one wire on the existing line *vid* Lahore from Amritsar Junction to Wazirabad	1,086
Reconstructing the line and erecting two extra wires from Rawalpindi to Murree	1,404
Reconstructing and erecting an extra wire on the line from Nalagarh to Simla	1,292
Erecting a wire on existing line forming part of wire from Delhi to Lahore from Doraha to Amritsar	1,302
Erecting an extra wire *vid* Delhi-Umballa-Kalka Railway from Delhi, East Indian Railway Junction to Doraha Canal Bridge	2,097
Rajputana Division.	
Constructing the line from Fatehpur to Jhun Jhun *viâ* Mundwa	1,216
Reconstructing the line from Marwar Junction to Palanpur	2,744
Reconstructing the line from Palanpur to Sabarmati South Gate Junction	3,614
Sind and Baluchistan Division.	
Erecting two 300 lbs. copper wires and one 600 lbs. iron wire and dismantling the existing road line from Hyderabad, Sind to Bareji Junction	1,826
Constructing a telegraph line from Hindubagh to Killa Saifulla	1,211
Erecting a second wire on existing supports from Edwardeshabad to Kohat	1.016
TOTAL	65,097
Minor items, each costing less than Rx. 1,000	24,847
Add—Share of Establishment	(*a*)13,492
Ditto Store Contingencies	1.030
TOTAL DEPARTMENTAL LINES	105,366

List of Lines constructed.	Outlay during the year.
RAILWAY AND CANAL LINES.	*Rx.*
Bellary Division.	
Constructing a line along the proposed Railway from Calicut to Baliapatam	2,160
Bengal Division.	
Laying a cable across the Ganges from Deegah to Palezaghat	—*1,422*
Making Mogalsarai-Gya Railway telegraph line permanent, Mogalsarai to Gya	6,649
Bombay Division.	
Reconstructing the old line and altering alignment at Manmar Station from Manmar to Nandgaon	1,421
Constructing the line along new Railway and putting up second wire 31 miles long for Railway use from Barsi Road to Pandharpur	1,021
Erecting the line for the Hyderabad-Godavary Valley Railway and transferring the wire now upon the road line from the road to Railway from Aurangabad to Jalna, etc.	2,322
Upper Burma Division.	
Constructing the line, etc., from Sedon (13th mile) to Nyaungkyaw	1,344
Dacca Division.	
Constructing the line for the Railway from Bogra to Kaliganj	1,732
East Coast Division.	
Erecting third Railway wire (and making permanent Barang to Cuttack) from Barang to Kharagpur, Bengal Nagpur Railway Extension	2,046
Erecting a wire for the use of Bengal Nagpur Railway Extension on existing Government supports and constructing new lines to Engineer's offices from Midnapur to Cuttack	—*1,936*
Madras Division.	
Erecting a third wire and making line permanent from Ennore to Gudur and also transferring 300 lbs. Railway wire from the Road to the Railway between Kavarapet and Gudur	2,032
Oudh and Rohilkhand Division.	
Constructing a Railway telegraph line from Hardwar to Dehra Dun	1,783
Constructing a telegraph line along the Railway from Moradabad to Ghaziabad	4,185
Punjab Division.	
Constructing the line for Sirhind Canal from Bhawani to Teona	1,626
Ditto ditto from Bhawani to Allamwal'a	1,443
Extension of Sirhind Canal telephone system from Rashida to Mooltan	1,208
Constructing telegraph lines along the extension of the Lyallpur Khanewal Railway from Lyallpur to Toba Teksing and from Khanewal to Ravi Bridge	2,551
Rajputana Division.	
Erecting an extra wire for the Cawnpore-Achnera Railway from Cawnpore to Achnera	2,096
Construction along Balotra Shadipalli Railway from Balotra to Balmere	2,223
Sind and Baluchistan Division.	
Constructing the line along Railway from Shadipalli to Chor	1,203
TOTAL	35,687
Minor items, each costing less than Rx. 1,000	14,897
Add - Share of Establishment	(*a*)7,588
Ditto Store Contingencies	1,199
TOTAL RAILWAY AND CANAL LINES	59,371
TOTAL DEPARTMENTAL, RAILWAY AND CANAL LINES	164,737
LINES UNDER AGREEMENT.	
Bengal Division.	
Erecting Telephone Circuit between mills and their Agent's offices in Calcutta from Calcutta to Kankinara	2,812
Minor items, each costing less than Rx. 1,000	3,994
Add—Share of Establishment	(*a*)1,021
Ditto Store Contingencies	162
TOTAL LINES UNDER AGREEMENT	7,989

(*a*) Share of Establishment, Departmental Lines . . Rx. 13,492
Ditto ditto Railway and Canal Lines . . „ 7,588
Ditto ditto Lines under Agreement . . „ 1,021

As in Note (*a*), page 61 . „ 22,101

No. 28E.—DETAILS of WORKING and MAINTENANCE of the INDIAN TELEGRAPH DEPARTMENT, for the Year ended 31st March 1899.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
GAZETTED OFFICERS:	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direction and Divisional Supervision	58,128	...	...	58,128
Account Office	2,555	...	...	2,555
Check Office and Traffic Office	1,472	...	...	1,472
Stores, Workshop and Electrician	3,917	...	...	3,917
OFFICE ESTABLISHMENTS:				
Direction	4,584	...	...	4,584
Divisional	5,951	3,275	26,143	35,369
Accounts	6,721	...	...	6,721
Message Check	6,802	...	...	6,802
Stores, Workshops and Electrician	3,803	...	...	3,803
SUBORDINATES:				
Sub-Assistant Superintendents	20,104	6,185	3,229	29,518
Foremen and Sub-Inspectors, &c.	2,007	7,683	...	9,690
Telegraph Masters and Signallers	1,859	738	193,979	196,576
Military Signallers	...	...	14,975	14,975
Line and Signal Office Establishments, &c.	...	19,862	1,261	21,123
Establishment, Temporary	2,400	123	6,057	8,580
Total Salaries	120,303	37,866	245,644	403,813
Furlough Allowances, &c., paid in England	6,062	...	...	6,062
Allowances for special localities, &c.	7,015	1,642	32,697	41,354
Travelling Allowances	11,358	6,132	7,711	25,201
Total Salaries and Establishments	144,738	45,640	286,052	476,430
Deduct—Charges to Capital:				
Portion charged to Works { Lines (a) *22,101* / Buildings *64*	*22,165*	...	...	*22,165*
Do. do. other Departments ...	*590*	*173*	*2,328*	3,091
Workshop Outturn (b) *5,235*	*5,235*	...	...	*5,235*
	27,990	*173*	*2,328*	*30,491*
NET CHARGE TO REVENUE	116,748	45,467	283,724	445,939
Payments to Postal Department for working Combined Offices	...	...	61,214	61,214
Apparatus and Plant	824	611	19,506	20,941
Repairs to Lines	...	70,004	...	70,004
Repairs to Buildings	...	68	...	68
Rent of Offices, &c.	145	476	2,739	3,360
Office Contingencies	2,561	582	10,523	13,666
Store Contingencies	5,204	...	...	5,204
Telegraph and Postage Stamps, etc.	...	...	1,073	1,073
Stationery and Printing	13,540	...	...	13,540
Suspense	—*1,278*	...	...	—*1,278*
	20,996	71,741	95,055	187,792
GRAND TOTAL	137,744	117,208	378,779	633,731
India *Rx.*	131,682	117,208	378,779	627,669
England £	4,036	...	...	4,036
Exchange *Rx.*	2,026	...	...	2,026

(a) *See* Note (a), page 60. (b) Charged to Stores, Capital—item Rx. 38,833 in Account No. 28C, page 59.

No. 28F.—STATEMENT showing CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1898-99.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
PERSIAN GULF SECTION:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Telegraph Lines	...	...	...	108,770	108,770
Telegraph Cables	...	...	...	715,673	715,673
Carried forward	...	...	...	824,443	824,443

No. 28F.—Statement showing Capital Cost of Indo-European Telegraph Lines defrayed from the Revenues of India to end of 1898-99—*continued.*

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	...	...	...	824,443	824,443
Telegraph Buildings:					
Signal Offices	430	...	430	58,030	58,460
Quarters for Staff	...	...	...	2,856	2,856
Cable Houses and Tanks	...	...	...	1,177	1,177
Store Houses	...	...	...	2,798	2,798
Total Buildings	430	...	430	64,861	65,291
Telegraph Cable Steamer "Patrick Stewart"	...	...	...	30,548	30,548
Subsidies and Political Charges	...	...	...	11,342	11,342
Apparatus and Plant—Miscellaneous	...	...	...	1,293	1,293
Stores	1,133	...	1,133	21,715	22,848
Other Suspense Accounts	*—673*	...	*—673*	1,167	494
Exchange on all Expenditure in England prior to 1887-88	...	...	...	5,412	5,412
	460	...	460	71,477	71,937
	890	...	890	960,781	961,671
Deduct—					
Receipts on Capital Account	...	...	...	*5,601*	*5,601*
TOTAL PERSIAN GULF SECTION	890	...	890	955,180	956,070
PERSIAN SECTION:					
Telegraph Lines	...	...	...	152,905	152,905
Telegraph Buildings:					
Signal Offices	...	...	...	4,520	4,520
Quarters for Staff	724	...	724	15,155	15,879
Total Buildings	724	...	724	19,675	20,399
Other Suspense Accounts	201	...	201	586	787
Subsidies and Political Charges	...	...	...	7,092	7,092
Exchange on all Expenditure in England prior to 1887-88	...	...	...	2,156	2,156
Deduct—	925	...	925	182,414	183,339
Receipts on Capital Account	...	...	...	*410*	*410*
TOTAL PERSIAN SECTION	925	...	925	182,004	182,929
TURKISH LINE	...	...	...	16,399	16,399
TOTAL CAPITAL EXPENDITURE	1,815	...	1,815	1,153,583	1,155,398

No. 28G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—GULF SECTION.

	General Charges.	Cable Maintenance.	Line Maintenance.	Signalling.	TOTAL.
GULF SECTION:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
London Office, including Constantinople Office	352	...	...	...	352
Gazetted Officers:					
Direction and Supervision	4,904	...	...	...	4,904
Engineering and Electrician	597	3,922	...	...	4,519
Message Check Office and Traffic Office	...	...	...	799	799
Office Establishments:					
Direction	710	...	...	...	710
Message Check	...	...	...	597	597
Accounts	848	...	...	...	848
Stores, Workshops and Electrician	141	...	...	156	297
Subordinates:					
Signallers, &c.	...	...	...	10,958	10,958
Workshop Foreman	...	...	...	679	679
Cable Establishment	...	1,615	...	...	1,615
Cable Steamer Establishment	...	1,752	...	...	1,752
Medical Establishment	466	...	...	...	466
Line and Signal Office Establishment	...	...	1,270	822	2,092
TOTAL	8,018	7,289	1,270	14,011	30,588
Temporary Establishment	...	86	...	214	300
Furlough Allowances, &c., paid in England	1,686	...	...	...	1,686
Travelling Allowances	564	134	...	404	1,102
Allowances for special localities	...	59	...	336	395
Total Salaries and Establishment	10,268	7,568	1,270	14,965	34,071
Payments to Postal Department for working combined offices	...	...	...	48	48
Stationery and Printing	408	...	...	...	408
Repairs of Lines, Offices and Cables, &c.	...	4,781	973	698	6,452
Expenses of the *Berne Bureau*	...	...	...	55	55
Rent of Offices	...	...	...	504	504
Coal and other Stores for Cable Steamer	...	4,561	...	...	4,561
Provision for Crew	...	1,998	...	...	1,998
Store-keeping	39	...	...	...	39
Office Contingencies, &c.	198	24	...	1,852	2,074
	645	11,364	973	3,157	16,139
TOTAL	10,913	18,932	2,243	18,122	50,210
Subsidies to Chiefs	2,259	...	...	...	2,259
GRAND TOTAL	13,172	18,932	2,243	18,122	52,469
India *Rx.*	11,133	18,932	2,243	18,122	50,430
England £	1,357	...	...	...	1,357
Exchange *Rx.*	682	...	...	...	682

No. 28H.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—PERSIAN SECTION.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
PERSIAN SECTION—	*Rx.*	*Rx.*	*Rx.*	*Rx.*
London Office	175	...	...	175
Salaries:				
Gazetted Officers:				
Direction and Supervision	4,227	...	...	4,227
Medical Officers	1,512	...	...	1,512
Carried forward	5,739	...	...	5,739
	175	...	...	175

NO. 28H.—Details of Working and Maintenance of the Indo-European Telegraphs—*continued.*

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	175	...	...	175
	5,739	...	...	5,739
PERSIAN SECTION—*contd.*				
Office Establishments:				
Direction	474	...	...	474
Accounts	424	...	...	424
Stores	39	...	...	39
Medical	27	...	...	27
Subordinates:				
Workshop Foreman	...	...	120	120
Inspectors	...	(*a*) 1,961	...	1,961
Signallers, &c.	...	...	6,050	6,050
Line and Signal Office Establishment	...	1,059	326	1,385
Total Salaries	6,703	3,020	6,496	16,219
Temporary Establishment	...	...	16	16
Furlough Allowances, &c., paid in England	586	...	...	586
Allowances for special localities, &c.	173	625	407	1,205
Travelling Allowances	835	1,193	121	2,149
Total Salaries and Establishment	8,472	4,838	7,040	20,350
Rewards for passing examinations in languages	36	...	...	36
Stationery and Printing	117	...	...	117
Repairs, &c., of Lines and Buildings	56	1,414	473	1,943
Office Contingencies	373	38	646	1,057
Store-keeping	12	...	...	12
Expenses of the *Berne Bureau*	...	...	27	27
	594	1,452	1,146	3,192
GRAND TOTAL	9,066	6,290	8,186	23,542
India Rx.	8,305	6,290	8,186	22,781
England £	507	...	...	507
Exchange Rx.	254	...	...	254

(*a*) Includes pay of the Officer in charge of Meshed line.

No. 29.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1899.

RECEIPTS.	Calcutta.	Bombay.	TOTAL.	
	Rx.	*Rx.*	*Rx.*	
Seignorage on Silver	...	49,013	49,013	
Assay Fees	...	54	54	
Gain on Coinage Operations	90	21,352	21,442	
Sale of old Stores and Materials	3	222	225	
Miscellaneous Receipts	4,594	2,584	7,178	
TOTAL, INDIA . Rx.	4,687	73,225	77,912	77,912
ENGLAND—				
Proceeds of sale of Indian Coins sent to this country for assay . . . . £				13
EXCHANGE ON RECEIPTS IN ENGLAND . . . . . Rx.				7
TOTAL RECEIPTS UNDER THE HEAD "MINT" . Rx.				77,932

CHARGES.	Calcutta.	Bombay.	TOTAL.	
Establishment and Contingencies:	*Rx.*	*Rx.*	*Rx.*	
Direction and Office	6,613	5,452	12,065	
Bullion Establishment	1,368	...	1,368	
Operative Establishment	5,866	9,216	15,082	
Assay Establishment	4,071	5,606	9,677	
Office Expenses	2,854	3,493	6,347	
	20,772	23,767	44,539	
Loss on Coinage:				
Loss of Weight in coining Silver	597	...	597	
Loss on melting Remittances	2,435	...	2,435	
Cost of Copper Alloy	5	...	5	
Value of Gold Silver and Copper used for Contingent purposes	10	9,735	9,745	
Difference between Mint and Bazar value of Silver	5,707	...	5,707	
	8,754	9,735	18,489	
Loss on Copper Coinage	38,588	...	38,588	
Purchase of Local Stores:				
Cost of Country Coal, Oil, etc.	2,486	3,974	6,460	
TOTAL, INDIA . Rx	70,600	37,476	108,076	108,076
CHARGES IN ENGLAND—			£	
Cost of assay of Indian Coins			26	
Stores for India			3,590	3,616
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.				1,815
TOTAL CHARGES UNDER THE HEAD "MINT" Rx				113,507

	Calcutta.	Madras. (a)	Bombay.	TOTAL.
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*:—	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Pensions and Gratuities to Mint Servants	1,138	125	1,700	2,963
Value of Stationery supplied	76	...	14	90
Value of Printing executed by Government Press	37	...	110	147
Note.—This does not include Absentee and Pension Allowances in England.				
	1,251	125	1,824	3,200
Estimated Value of Mint Buildings on 31st March 1899	161,421	...	276,251	437,672

Statement showing Coinage at the Indian Mints, during the year.

	CALCUTTA.		BOMBAY.		TOTAL.	
	Number.	Value.	Number.	Value.	Number.	Value.
SILVER:		*Rx.*		*Rx.*		*Rx.*
Rupees	...	...	4,179,600	(b)417,960	4,179,600	417,960
Half Rupees	2,056,987	102,849	457,862	(c) 22,893	2,514,849	125,742
Quarter Rupees	1,329,752	33,244	2,055,952	51,399	3,385,704	84,643
Eighth Rupees	4,013,090	50,164	1,588,480	19,856	5,601,570	70,020
COPPER:						
Quarter-Annas	12,118,400	18,935	6,400,000	(d) 10,000	18,518,400	28,935
Half-Pice	12,940,403	10,110	...	...	12,940,403	10,110
Pie-Pieces	13,881,600	7,230	...	...	13,881,600	7,230
Straits one-fourth Cents	1,600,000	900	...	...	1,600,000	900
Ceylon half Cents	4,000,000	2,000	...	...	4,000,000	2,000
Ceylon one-fourth Cents	160,000	40	...	...	160,000	40
	52,100,232	225,472	14,681,894	522,108	66,782,126	747,580

(a) Coinage operations in Madras Mint discontinued from 1st September 1869.
(b) Includes Kashmere and Bhopal re-coinage *Rx.* 181,801 and *Rx.* 236,159 respectively.
(c) Kashmere re-coinage.
(d) Coined for the British East Africa protectorate.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS 1898 99.

Section D.—Civil Departments.

Revenue *Rx.* 1,726,540. Expenditure *Rx.* 15,731,303.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
General Administration	30A	Expenditure	68	...	...	1,960,684
„	30B	Details of Charges under Secretariats	69	411,386	...	...
„	30C	„ „ Tour Charges	69	48,240	...	...
„	30D	Net Receipts in the Paper Currency Department	70	277,661	...	...
Law and Justice	31A	Receipts	71	...	677,416	...
„	31B	Expenditure	72	...	...	4,102,947
„	31C	Details of Charges under High Courts, &c.	73	311,652	...	...
„	31D	„ „ Civil and Sessions Courts	73	1,312,370	...	...
„	31E	„ „ Criminal Courts	73	1,161,291	...	...
„	31F	„ „ Jails	74	891,205	...	...
„	31G	„ „ Convict Charges	74	136,847	...	...
Police	32A	Receipts	75	...	436,204	...
„	32B	Expenditure	75	...	...	4,180,717
Marine	33A	Receipts	76	...	190,663	...
„	33B	Expenditure	79	...	...	643,649
Education	34A	Receipts	81	...	230,848	...
„	34B	Expenditure	81	...	...	1,598,557
Ecclesiastical	35	Expenditure	82	...	...	170,934
Medical	36A	Receipts	83	...	86,326	...
„	36B	Expenditure	83	...	...	1,616,665
Political	37	Expenditure	85	...	...	903,037
Scientific and other Minor Departments	38A	Receipts	86	...	105,083	...
„	38B	Expenditure	87	...	...	554,113
„	38C	Details of Survey Charges	88	165,585	...	...
		TOTAL	...	...	1,726,540	15,731,303

No. 30A.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION for the Year ended 31st March 1899.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*
Salary of Governor General	25,080	...	...	...	...	...	...	...	...	25,080	
Salaries of Governors	...	...	...	...	...	...	...	12,000	12,000	24,000	
„ of Lieutenant-Governors	...	...	9,600	...	9,728	12,193	9,600	...	...	41,121	
„ of Chief Commissioners	...	5,161	...	4,967	..	...	...	...	...	10,128	
„ of Commissioner in Sindh including Salary, Establishments, etc.	...	...	...	...	...	...	...	...	12,655	12,655	
Staff and Household Charges	20,193	775	2,506	1,103	4,732	3,416	2,630	(a) 13,549	(a) 23,604	72,508	
Durbar Fund	20,600	...	...	...	...	...	...	...	...	20,000	
											206,092
Executive Council	39,585	...	...	...	...	...	324	13,453	13,878	67,240	
Legislative Council	7,841	...	969	...	2,994	602	225	1,877	4	14,312	
Military Secretary: Salaries, Establishment, etc.	46,496	...	...	...	...	...	...	...	...	46,496	
Public Works Secretary: Salaries, Establishment, etc.	27,708	...	...	...	...	...	...	...	...	27,708	
Secretaries: Salaries, Establishment, and Contingencies (as per Details in Account No. 30B)	149,528	13,950	26,743	11,320	61,143	32,655	26,592	35,964	53,401	411,386	
Tour Charges (as per Details in Account No. 30C)	26,525	2,359	1,181	504	3,805	6,733	6,486	151	496	48,240	
											615,382
Salaries, Establishment, and Contingencies of:											
Board of Revenue	...	...	...	...	27,923	26,975	796	18,249	...	73,943	
Financial Commissioner	325	...	10,775	...	...	...	16,272	...	...	27,372	
Inspector General of Stamps, Registration, and Excise	...	2,676	...	4,998	...	4,710	6,018	...	5,133	23,535	
Commissioners: Salaries, Establishments, etc.	128	21,625	42,771	5,693	60,243	47,989	35,785	...	28,632	242,866	
											367,716
Salaries, Establishment, and Contingencies of:											
Comptroller General, Accountants General and Comptrollers	41,061	11,029	28,243	5,663	35,846	28,258	16,676	26,084	27,603	220,463	
Accountant General, Public Works Department	21,371	...	...	...	...	...	...	...	...	21,371	
Paper Currency Department (*vide* Acct. No. 30D)	11,499	...	2,757	...	...	1,239	1,301	3,281	9,244	29,321	
Reserve Treasury	689	...	...	...	...	...	...	358	...	1,047	
Allowances to Presidency Banks	18,575	...	...	...	...	...	...	2,796	4,716	26,087	
											298,289
General Establishment of Local Funds (including Wards Establishment)	132	3,304	391	278	22,779	7,297	14,400	34,209	11,160	93,950	93,950
TOTAL CHARGES IN INDIA . Rx.	457,336	60,879	125,936	34,526	229,193	172,067	137,105	161,771	202,616		1,581,429
										£	
CHARGES IN ENGLAND:											
Salaries of the Secretary of State and Council for India and Establishment										128,990	
Auditor and Assistants, under the Government of India Act, 1858, s. 52										6,331	
Store Department: Wages of artificers and labourers, etc.										22,436	
Bank of England and Bank of Ireland for management of debt										49,978	
Law Charges										331	
Postage of Despatches to and from India										662	
Books and Newspapers supplied to India, not invoiced as Stores										614	
Telegrams to India										5,429	
Expenses of cataloguing the Records of the India Office										841	
Passage and Outfit Allowance of the Governor-General of India										3,500	
Passage of Officers on the Staff of the Governor-General proceeding to India										165	
Passage and Outfit Allowance of two Members of the Council of the Governor-General										600	
Expenses of the Officer in charge of the Records of the Government of India while making researches among the Records at the India Office										6	
Office Contingencies										12,287	
										231,170	
Stores for India:											
Currency Notes, etc.										20,326	252,496
EXCHANGE ON CHARGES IN ENGLAND										.Rx.	126,759
										TOTAL GENERAL ADMINISTRATION CHARGES . Rx.	1,960,684

(a) Includes, Rx. 8,982 and Rx. 9,100 Expenditure from Contract Allowances in Madras and Bombay, respectively.

No. 30B.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS, AND CONTINGENCIES, for the Year ended 31st March 1899.

	Rx.	Rx.
INDIA, GENERAL.		
Secretariats:		
Legislative Department	16,107	
Financial Department	30,603	
Home Department	30,729	
Foreign Department	42,533	
Revenue and Agricultural Department	18,730	
Director General of Statistics	6,566	
Translator's Department	731	
Officer in charge of the Records of the Government of India	3,523	
CENTRAL PROVINCES.		149,528
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges—		
General Department	8,907	
Revenue Department	5,043	
		13,950
BURMA.		
Salaries, Establishment, and Contingent Charges:		
Public Department	22,516	
Translator's Department	4,227	
ASSAM.		26,743
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges		11,320
BENGAL.		
Secretaries to Government:		
Judicial and Political Departments	17,740	
Revenue and General Departments	14,370	
Financial and Municipal Departments	14,524	
Marine Department	1,377	
	48,011	
Allowance and Contingent Charges	(a)8,967	
Translator's Department	2,791	
Librarian's Department	1,374	
NORTH-WESTERN PROVINCES AND OUDH.		61,143
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		32,655
PUNJAB.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		26,592
MADRAS.		
Secretaries to Government:		
Public, etc., Departments	14,328	
Revenue Department	11,923	
Translator's Department	3,010	
Local and Municipal Department	6,703	
Other Establishments and Services	..	
BOMBAY.		35,964
Secretaries to Government:		
Political, Secret, Judicial, Educational, and Legislative Departments	17,812	
Revenue, Financial and General Departments	14,610	
Separate Department	1,827	
Translator's Department	3,979	
General, Educational, Marine, etc., Departments	13,694	
Secretariat Record Office	1,569	53,491
TOTAL CHARGES UNDER SECRETARIATS, ETC. Rx.		411,386

(a) Includes Allowances and Contingent Charges of the Judicial, Revenue, Financial, and Municipal and Marine Departments.

No. 30C.—DETAILED ACCOUNT of TOUR CHARGES for the Year ended 31st March 1899.

	India, General.	Central Provinces.	Burma	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Tour and Extra Allowances to Clerks and Servants	123	...	...	...	116	...	133	...	...	372
Travelling Allowances	5,627	899	1,173	297	...	505	459	151	254	9,365
Special Train	1,601	...	...	...	164	682	305	...	...	2,752
Posting Bullock Train and Railway Train hire	684	...	...	62	900	1,907	944	...	...	4,497
Purchase and Repair of Tents, and Camp Establishment and Furniture	5,411	1,421	...	55	720	1,379	2,461	...	...	11,447
Temporary Establishment	377	...	...	3	...	...	...	...	...	380
Miscellaneous	12,702	39	8	87	1,905	2,260	2,184	...	242	19,427
TOTAL TOUR CHARGES Rx.	26,525	2,359	1,181	504	3,805	6,733	6,486	151	496	48,240

No. 30D.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT for the Year ended 31st March 1899.

RECEIPTS.	*Rx.*	*Rx.*
Interest realised in the year on the Securities of the Govt. of India purchased under the authority of Sections 19 and 20, Act No. XX of 1882, as amended by Act XXI of 1896—*see* Account No. 24, page 48, Interest Receipts.	347,042	
Miscellaneous Receipts	1,265	
TOTAL RECEIPTS . Rx.		348,307

Note.—Amount of Securities held on the 31st March 1899 was as follows:—

	Amount.	Cost Price.
	R	*R*
3½ per cent.	8,15,95,000	8,00,00,000
3 „	2,04,86,500	1,99,99,946
TOTAL R	10,20,81,500	9,99,99,946

CHARGES.

Charges in the Department—	*Rx.*	*Rx.*	*Rx.*
Salaries and Establishment Charges	26,526		
Travelling Allowances	204		
Purchase of Stationery	8		
House, Lighting, Police, and Water Rates	430		
Service Telegrams	110		
Purchase of Service Stamps	411		
Cost of Chests, Bags, and Locks	180		
Dead Stock (Cost of Office Furniture, etc.)	58		
Freight on Note Forms paid in India	52		
Charges for Remittance	61		
Contingencies	1,281		
As in Acct. No. 30A Rx.		29,321	
Charges in other Departments—			
Salary	335		
Pensions and Gratuities	1,281		
Cost of Note Forms received from England, including freight	37,960		
Value of Stationery supplied	432		
Value of Printing executed by Government Press	647		
Repairs of Buildings and other Public Works Charges connected with the Department	670		
		41,325	
TOTAL CHARGES . Rx.			70,646
NET PROFIT IN 1898-99 . Rx.			277,661

No. 31A.—ACCOUNT of RECEIPTS under LAW and JUSTICE for the Year ended 31st March 1899.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Courts of Law:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sale-proceeds of Unclaimed and Escheated Property	2,444	1,464	2,002	764	3,128	1,862	1,525	1,157	2,262	16,608
Court Fees realized in Cash	133	2,987	36	144	5,345	12,327	638	2,203	978	24,791
General Fees, Fines, and Forfeitures	4,403	7,785	41,220	9,442	67,415	29,995	32,370	76,957	31,192	300,779
Pleadership Examination Fees	...	108	...	394	5,335	998	...	665	27	7,527
Miscellaneous Fees and Fines:										
Record Room Receipts	...	...	4,793	...	27	206	2,148	...	3,670	10,844
Other Receipts	...	168	100	12	16	1	3,132	786	133	4,348
Miscellaneous	7	126	202	77	1,412	212	41	502	1,387	3,966
TOTAL COURTS OF LAW	6,987	12,638	48,353	10,833	82,678	45,601	39,854	82,270	39,649	368,863
Jails:										
Sale-proceeds of Jail Manufactures	978	22,408	39,255	1,255	97,848	31,423	16,202	39,659	9,885	258,913
Convict Receipts at Port Blair	26,318	...	...	...	...	...	...	...	...	26,318
Hire of Convicts	113	7	1,771	3,166	44	1,874	659	1,738	4,081	13,453
Other Jail Receipts	1,001	27	1,618	28	1,376	2,267	617	733	2,202	9,869
TOTAL JAILS	28,410	22,442	42,644	4,449	99,268	35,564	17,478	42,130	16,168	308,553
TOTAL RECEIPTS UNDER LAW AND JUSTICE. Rx.	35,397	35,080	90,997	15,282	181,946	81,165	57,332	124,400	55,817	677,416

No. 31B.—ACCOUNT of CHARGES under LAW AND JUSTICE for the Year ended 31st March 1899.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Courts of Law:										
Salaries, Establishments and Contingencies of:—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
High Courts (as per details in Account No. 31C)	...	...	...	...	110,338	43,201	...	57,031	64,039	274,609
Chief Court (as per details in Account No. 31C)	...	...	...	...	...	...	37,043	...	...	37,043
Judicial Commissioner	578	5,749	12,928	...	...	17,611	...	...	4,412	41,278
Recorder's Court	...	...	7,491	...	...	...	...	...	...	7,491
Law Officers	327	390	5,887	960	33,520	13,594	11,969	18,272	20,385	105,304
Administrator General	...	...	...	...	...	...	...	176	320	496
Civil and Sessions Courts (as per details in Account No. 31D)	7,990	11,472	14,901	20,433	469,803	240,719	115,011	243,384	188,357	1,312,070
Criminal Courts (as per details in Account No. 31E)	14,930	72,300	190,072	38,431	246,953	187,354	161,444	118,465	131,342	1,161,291
Coroner's Court	...	...	...	...	767	...	...	...	1,160	1,927
Presidency Magistrate's Court	...	...	...	...	6,547	...	...	4,710	7,944	19,201
Courts of Small Causes	403	3,387	3,899	...	16,352	8,150	2,628	9,326	24,783	68,928
Pleadership Examination Charges	...	31	...	21	1,601	992	...	933	28	3,606
Refunds	1,808	1,283	7,594	863	7,470	4,321	4,626	9,032	2,493	39,490
TOTAL COURTS OF LAW	26,036	94,612	242,772	60,708	893,351	515,942	332,721	461,329	445,263	3,072,734
Jails:										
Jails (as per details in Account No. 31F)	6,375	57,918	115,780	12,842	235,818	160,659	104,339	118,818	78,656	891,205
Convict Charges at Port Blair and Nicobars (as per details in Account No. 31G)	136,847	...	...	...	...	...	...	...	...	136,847
Convict Charges at Straits Settlements	466	...	...	...	...	...	...	...	...	466
Refunds	...	8	...	16	114	142	18	5	...	303
TOTAL JAILS	143,688	57,926	115,780	12,858	235,932	160,801	104,357	118,823	78,656	1,028,821
TOTAL CHARGES IN INDIA . Rx.	169,724	152,538	358,552	73,566	1,129,283	676,743	437,078	580,152	523,919	4,101,555

	£	
CHARGES IN ENGLAND:		
Passage and Outfit Allowance of two Judges of the High Courts	600	
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, etc.	194	
	794	
Stores for India: for Port Blair	133	
TOTAL CHARGES IN ENGLAND . £		927
EXCHANGE ON CHARGES IN ENGLAND . Rx.		465
TOTAL CHARGES UNDER LAW AND JUSTICE . Rx.		4,102,947

No. 31C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURT for the Year ended 31st March 1899.

	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salaries of Judges (*a*)	58,100	28,276	25,527	28,249	32,403	172,555
Appellate Branch: Salaries, Establishments and Contingencies	30,852	14,925	11,516	28,782	10,937	139,097
Original Branch: Salaries, Establishments and Contingencies	21,386	...	...		20,699	
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURT Rx.	110,338	43,201	37,043	57,031	64,039	311,652

No. 31D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1899.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Subordinate Judges and Munsiffs.(*a*)	4,012	9,888	9,521	7,579	228,212	121,644	63,005	103,630	86,100	633,591
Establishment	1,448	899	2,358	6,559	108,906	54,901	16,385	66,804	57,378	315,638
Ditto, Judicial Record	...	...	...	...	...	8,225	...	...	...	8,225
Service of Processes	2,138	...	467	4,836	83,138	45,237	23,624	60,715	30,994	251,149
Travelling Allowances	138	509	541	126	2,595	1,792	1,829	949	3,161	11,640
Diet of Witnesses	1	...	1,528	115	2,745	3,087	...	4,829	4,894	17,199
Service Postage	22	75	91	95	3,125	1,364	5,228	1,035	2,061	13,096
Other Contingent Charges	231	101	395	1,123	41,082	4,469	4,940	5,422	3,769	61,532
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS. Rx.	7,990	11,472	14,901	20,433	469,803	240,719	115,011	243,384	188,357	1,312,070

No. 31E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1899.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Part (*b*) of Salaries of Magistrates and Deputy Commissioners.(*a*)	2,514	16,118	32,734	9,738	51,993	54,816	33,241	11,553	27,855	240,562
Part (*b*) of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, etc. (*a*)	2,914	18,235	57,977	14,063	93,678	64,160	40,844	43,307	55,510	390,688
Salaries of Cantonment, City, and Railway Magistrates, etc.(*a*)	3,757	1,617	2,417	...	2,605	13,900	11,192	990	8,214	44,692
Establishments	4,143	18,309	38,530	8,346	51,851	30,119	39,743	40,841	14,234	246,206
Travelling Allowances	553	2,150	11,473	1,578	11,155	6,810	6,758	7,854	12,174	60,505
House-rent and other Allowances	126	...	465	239	446	...	...	81	...	1,357
Diet and Road Money to Witnesses and accused persons.	62	2,045	20,229	264	4,135	7,182	10,385	6,869	7,603	58,774
Service of Processes	...	9,866	19,747	947	11,007	...	...	...	...	41,567
Service Postage	214	1,190	1,925	653	2,519	1,858	9,358	157	3,867	21,741
Other Contingent Charges	1,037	2,680	4,575	2,603	17,564	8,509	9,923	6,813	1,114	54,818
Payments to Officers of other Provinces.	...	...	...	...	...	...	...	...	987	987
Deduct—Recoveries	*390*	...	...	...	...	...	...	...	*216*	*606*
TOTAL CHARGES UNDER CRIMINAL COURTS. Rx.	14,930	72,300	190,072	38,431	246,953	187,354	161,444	118,465	131,342	1,161,291

(*a*) Including Exchange Compensation Allowance
(*b*) The remaining part is charged under "Land Revenue."

No. 31F.—DETAILED ACCOUNT of CHARGES under JAILS for the Year ended 31st March 1899.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Inspection and General Superintendence	...	...	1,777	...	5,458	3,544	4,091	3,672	1,228	19,770
Presidency Jails	...	...	...	...	10,738	...	...	7,888	7,315	25,941
Central Jails	...	26,638	48,896	...	62,167	52,845	19,535	38,796	23,635	272,512
District Jails	4,911	12,441	33,658	10,031	63,807	76,359	51,238	20,662	22,673	295,780
Subsidiary Jails	910	648	7,149	1,788	13,896	6,225	6,873	11,825	4,852	54,166
Convict Camps and Temporary Central Jails	...	...	...	...	...	...	10,212	...	7,977	18,189
School of Industry	...	1,117	1,427	...	4,861	919	179	...	2,679	11,182
Charges for Moving Prisoners	...	790	2,777	234	4,749	3,865	2,389	3,608	2,273	20,685
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	235	235
Jail Manufactures	554	16,284	20,096	789	70,142	16,902	9,822	32,367	5,789	172,745
TOTAL CHARGES UNDER JAILS Rx.	6,375	57,918	115,780	12,842	235,818	160,659	104,339	118,818	78,656	891,205

No. 31G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBARS for the Year ended 31st March 1899.

INDIA, GENERAL.	*Rx.*
Salary and Establishment of the Superintendent, including Judicial Establishment	12,868
Police Establishment	13,946
Medical, Commissariat, and other Establishments	13,884
Ecclesiastical Establishment, Chaplain	946
Commissariat Supplies	49,777
Stores, Clothing, Tools, etc.	25,105
Passage and Subsistence Money to Convicts	11,085
Freight	8,802
Miscellaneous Contingencies	420
Refunds	14
TOTAL CONVICT CHARGES AT PORT BLAIR, ETC. Rx.	136,847

No. 32A.—ACCOUNT of RECEIPTS connected with POLICE for the Year ended 31st March 1899.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
RECEIPTS.										
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	...	598	2,842	214	8,057	2,479	2,736	1,870	18,980	37,776
Contributions received for Police furnished to Municipal, Cantonment and Town Funds	...	91	16,198	88	860	6,639	57,849	42	6,504	88,271
Recoveries on account of Presidency Police	...	...	...	...	10,208	...	...	3,328	17,547	31,083
Recoveries on account of Village Police	...	...	...	279	38,364	...	...	...	...	38,643
Fees, Fines, and Forfeitures	1,395	16,348	19,704	10,624	52,853	31,835	10,822	35,419	29,345	208,345
Cash Receipts under the Arms Act	1	...	60	...	11	12	13	...	6	103
Contributions for Pensions	125	296	208	103	...	629	120	108	477	2,066
Miscellaneous	683	421	6,757	8,674	1,221	3,057	1,151	4,218	3,735	29,917
TOTAL POLICE RECEIPTS . Rx.	2,204	17,754	45,769	19,982	111,574	44,651	72,691	44,985	76,594	436,204

No. 32B.—ACCOUNT of CHARGES connected with POLICE for the Year ended 31st March 1899.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
CHARGES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Presidency Police	...	...	...	...	77,539	...	...	27,664	37,469	142,672
Provincial Superintending Officers of the District Police	...	4,727	13,821	...	16,842	16,782	13,504	16,872	8,379	90,927
District Executive Force:										
District Superintendents and Assistants(*a*)	2,782	16,798	49,685	10,180	49,666	46,376	37,303	31,959	25,457	270,206
Inspectors, Constables, etc. (*a*)	37,708	98,219	243,678	30,754	304,157	318,010	247,725	257,465	307,594	1,845,310
Office and other Establishments	581	113	6,351	1,105	17,637	1,132	777	...	21,656	49,352
Police Hospitals, Establishments and Charges	107	1,397	15	424	3,526	2,566	...	2,345	243	10,623
Clothing	2,199	6,335	14,518	1,772	14,555	24,789	9,273	14,736	12,666	100,843
Arms, Accoutrements, and Ordnance Stores	171	2,287	3,414	299	3,028	4,639	2,598	3,262	2,727	22,425
Rewards	62	281	4,691	298	2,357	4,749	1,147	267	1,507	15,359
Rents, Rates and Taxes	281	203	1,577	155	2,683	230	206	1,648	386	7,369
Service Postage and Telegrams	407	1,335	1,444	574	4,975	2,795	4,984	3,139	5,488	25,141
Travelling and Tour Charges	1,806	5,860	22,005	2,434	19,144	20,451	16,580	20,228	22,749	131,257
House-rent and other Allowances	560	1,372	12,227	265	21,149	14,541	7,237	24,846	2,177	84,374
Petty Construction and Repairs	339	3,857	4,753	4,467	14,238	...	...	9,659	2,793	40,106
Purchase, hire, etc., of boats	...	...	639	787	5,581	...	...	2	26	7,035
Compensation for dearness of provisions	320	2	54	1,517	1,237	10	...	...	26	3,166
Miscellaneous	1,788	1,920	6,942	1,066	8,431	5,124	4,225	4,734	3,791	38,021
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	1,188	1,188
Deduct—Contributions	*3,001*	...	...	...	...	...	*57,121*	...	*2,753*	*62,875*
TOTAL DISTRICT EXECUTIVE FORCE Rx.	46,110	139,979	371,993	56,097	472,364	445,412	274,934	374,290	407,721	2,588,900
Railway Police	4,797	2,316	2,685	844	13,608	19,460	19,965	7,088	9,508	80,271
Municipal and Cantonment Police	...	...	7,867	29	4,527	...	57,121	...	4,817	74,361
Village Police	...	...	3,200	203	38,894	277,980	...	670	101,694	422,641
Special Police	...	...	488,116	104,626	15,050	492	32,375	1,284	45,228	687,171
Cattle Pounds	308	7,004	464	3,013	2,146	12,542	3,642	26,042	11,961	67,122
Steam Boiler Inspection Establishment and Charges	...	...	1,249	...	3,251	...	...	828	3,833	9,161
Thuggee and Dacoity	14,380	...	...	...	...	5	...	...	...	14,385
Miscellaneous	...	...	82	...	...	70	475	...	...	627
Refunds	13	57	479	54	107	102	201	23	274	1,310
TOTAL CHARGES IN INDIA . Rx.	65,608	154,083	889,956	164,866	644,328	772,845	402,217	454,761	630,884	4,179,548
CHARGES IN ENGLAND:										
Passage to India of Assistant Superintendents on appointment, etc.									£	778
EXCHANGE ON CHARGES IN ENGLAND									Rx.	391
TOTAL POLICE CHARGES . Rx.										4,180,717

(*a*) Including Exchange Compensation Allowance.

No. 33A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1899.

RECEIPTS.	India, General.	Burma.	Assam.	Bengal.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Pilotage Receipts	...	...	...	102,051	527	102,578
Cost of Work executed for Port and Local Funds and for Private Individuals	7,303	...	...	...	...	7,303
Hire of Vessels	22,885	...	...	...	...	22,885
Sale-proceeds of Vessels and Stores:						
Sale-proceeds of condemned Vessels and Stores	5,625	67	14	89	...	5,795
Miscellaneous	...	120	...	...	...	120
Registration and other Fees:						
Fees realized at the Shipping Office	...	271	...	4,586	6,021	10,878
Examination Fees	...	86	...	268	...	354
Other Fees	...	...	...	22	...	22
Freight, Passage, and Tonnage	107	524	...	...	...	631
Miscellaneous:						
Deductions for Mess Money	...	...	...	1,148	...	1,148
Coast Light Dues	...	31,961	...	...	...	31,961
Survey Fees	...	...	...	3,164	...	3,164
Other Items	1,829	1,111	...	853	31	3,824
TOTAL MARINE RECEIPTS . Rx.	37,749	34,140	14	112,181	6,579	190,663

No. 33B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1899.

	Salaries and Establishments.	Contingencies.	Rx.
IMPERIAL CHARGES:—INDIA, GENERAL.			
General Supervision and Accounts.	Rx.	Rx.	
Naval Commander-in-Chief, India Station	952	...	952
Director and Deputy Director of the Royal Indian Marine	8,717	540	
Examiner of Marine Accounts	6,516	91	
	15,233	631	15,864
Marine Survey Establishments.			
Superintendent, Scientific and other Officers	6,598	293	
Office Establishment	701		
	7,299	293	7,592
Miscellaneous Shore Establishments.			
Perim Light-house	339	527	
Miscellaneous	583	...	
	922	527	1,449
	Kidderpore.	Bombay.	
Dockyards.			
Staff Officer's Department	1,518	1,896	
Constructor's Department	1,525	1,892	
Factory Branch	2,483	3,850	
Builder's Branch	1,017	1,661	
Store-Keeper's Department	2,693	3,936	
Cashier's Office	1,024	1,317	
Dockyard Dispensary	68	276	
Wages of Artificers and Labourers	20,074	36,165	
Miscellaneous	981	284	
	31,383	51,277	
Deduct—Charged to other Departments and Local Governments	*15,011*	*20,607*	
	16,372	30,670	47,042

Gross Tonnage.	I. H. P. Horse-Power.			
		Salaries and Allowances of Officers and Men afloat.		
		Harbour and Sea-going Vessels.		
2,723	2,304	Troopship "Clive"	6,941	
2,246	1,077	Troopship "Canning"	5,519	
1,524	2,202	Troopship "Dalhousie"	5,363	
1,125	2,157	"Mayo"	4,644	
903	1,277	Despatch Vessel "Lawrence"	3,938	
602	1,669	"Elphinstone"	2,920	
960	2,028	"Minto"	4,123	
		Contingencies	484	
				33,932
		Carried forward . Rx.		33,932 / 72,899

No. 33B.—Account of Marine Charges for the Year ended 31st March 1899—*continued.*

Gross Tonnage.	I.H.P. Horse-Power.	IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*	Rx.	Rx.
		Brought forward		72,899
		Salaries and Allowances, etc.—Brought forward		33,932
		Inland Steamers and Flats.		
117	190	Steamer "Comet"	1,843	
338	750	Steamer "Irrawaddy," including Flats Nos. I and II	3,342	
270	360	"Sladen," including Flats C and D	2,401	
172	316	"Bhamo"	1,853	
...	...	"Pagan"	332	
		Contingencies	190	
				9,961
		Marine Survey.		
515	650	Steam-cutter "Investigator"	2,976	
70	101	"Nancowry" (Marine Survey Boat Party)	503	
		Contingencies	56	
				3,535
		Small Steamers and Launches.		
		Sub-Marine Mining Vessels, Bombay—		
93	347	"Muzbee"	666	
15	30	"Tickler"		
		,, ,, ,, Calcutta—		
94	221	"Panther"	592	
20	...	"Cobra"		
		,, ,, ,, Karachi—		
15	25	"Sapper"	480	
54	138	"Miner"		
		,, ,, ,, Rangoon—		
93	382	"Tamil"	741	
15	30	"Handy"		
...	...	,, ,, ,, "Flat"		
		Vessels in Ordinary, Calcutta—		
...	...	Hulk "Quangtung"	464	
400	...	Flat "Ganges"	107	
...	...	"Leopard and Koladyne"	300	
		Vessels employed on Military Services and Special Defences at—		
		Aden 403		
		Bombay 769		
		Calcutta 390		
		Karachi 588		
		Rangoon 398		
			2,548	
		Contingencies	75	
		Viceroy's Yacht Establishment and Contingencies.		5,973
		"Maud" and "Lytton"	751	
		Contingencies	3	
		Yard Crafts.		754
		Yard Craft, "Calcutta"	1,358	
		Ditto, "Bombay"	4,984	
		Contingencies	3	
				6,345
		General Duty and Leave Allowances	2,110	
		Contingencies	3	
		Indian Allowance.		2,113
		Allowance to R. I. M. Officers serving on the Floating Defences	1,426	
		Shore Allowance.		1,426
		Shore Allowances to R. I. M. Officers	492	492
		Total Salaries and Allowances, etc.		64,531
		Victualling of Officers and Men afloat.		
		Purchase of Provisions for European and Native Crews	17,334	
		Allowances in lieu of Provisions	3,512	
		Purchase of water for Royal Indian Marine Vessels	1,530	
				22,376
		Purchase of Marine Stores and Coal for the Building, Repair, and Outfit of Ships and Vessels.		
		Timber and Spars	9,419	
		Metals and Metal Articles	3,543	
		Freight, Carriage, etc.	1,245	
		Coals and other Fuel	34,270	
		Hemp, Canvas, Rope, etc.	5,691	
		Paint Materials, Oils, Tar, Tallow, etc.	16,064	
			70,238	
		Deduct—Value of Supplies to, and of Stores used on works for, other Departments and Local Governments	87,175	—16,937
		Carried over Rx.		142,869

No. 33B.—Account of Marine Charges for the Year ended 31st March 1899—*continued.*

IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*	*Rx.*	*Rx.*	*Rx.*
Brought forward		142,869	
Purchase and Hire of Ships and Vessels—			
Hire of Ships and Vessels		3,305	
Miscellaneous.			
Piloting and towing, etc., Royal Indian Marine Ships	2,788		
Passage and Conveyance of Officers and Men	1,028		
Allowance to Marine Officers for passing in Oriental languages	28		
Repairs and Coal supplied to Her Majesty's Ships of War in the Indian Seas and to Royal Indian Marine Ships and Vessels at out-stations	7,383		
Medical Stores	104		
Freight on Europe Stores	2,434		
Miscellaneous	1,009	14,774	
TOTAL CHARGES, INDIA, GENERAL			160,948

CHARGES IN THE CIVIL DEPARTMENTS (*SEE DETAILS, NEXT PAGE*).

	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Salaries and Allowances of Officers and Men afloat	15,964	2,163	6,357	...	817	25,301	
Victualling of Officers and Men afloat	...	340	2,095	...	...	2,435	
Purchase of Marine Stores and Coal for the building, repairs, and outfit of Ships and Vessels	14,602	2,280	6,801	...	593	24,276	
Purchase and hire of Ships and Vessels	2,623	...	712	...	...	3,335	
Pilotage, Pilot Establishments, and Vessels	...	192	61,631	...	368	62,191	
Marine Establishments	5,443	...	8,237	812	2,223	16,715	
Miscellaneous Shore Establishments	3,923	...	...	...	...	3,923	
Subsidies to Steam-boat Companies	10,753	2,000	2,824	...	...	15,577	
Miscellaneous—							
Other Miscellaneous Charges	1,814	...	2,841	...	197	4,852	
State Yacht Establishments	179	...	455	...	...	634	
Light-Houses and Light-Ships	14,438	...	1,200	...	...	15,638	
Refunds	126	...	103	...	...	229	
TOTAL CHARGES IN THE CIVIL DEPARTMENTS IN INDIA	69,865	6,975	93,256	812	4,198	175,106	175,106
TOTAL CHARGES IN INDIA						Rx.	336,054

CHARGES IN ENGLAND:	£	£	
Contribution towards the expenses of Her Majesty's Ships employed in the Indian Seas, etc.	100,086		
Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels	45,000		
Pistol Equipment supplied to the Defence Vessels; and passage of Officers of Defence vessels not covered by the Subsidy	1,432		
Allowances of Marine Officers whilst under instruction	555		
Pay and Passage of Marine Officers, of Leadsman Apprentices in the Bengal Pilot Service, etc.	572		
		147,645	
Stores for India:			
For Bengal: Coal	302		
Miscellaneous Stores	15,125		
For Bombay: Coal	15,568		
Miscellaneous Stores	26,147		
		57,142	
TOTAL CHARGES IN ENGLAND		£	204,787
EXCHANGE ON CHARGES IN ENGLAND		Rx.	102,808
TOTAL MARINE CHARGES		Rx.	643,649

No. 33B.—Account of Marine Charges for the Year ended 31st March 1899—*continued.*

Details of Charges in the Civil Departments.	Burma.	Assam.	Bengal.	Madras.	Bombay.	Total.
Salaries and Allowances of Officers and Men afloat.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Pilot Vessels						
P. V. "Alice"	...	...	1,321	...	...	1,321
„ "Sarasvati"	...	...	1,086	...	...	1,086
„ "Fame"	...	...	1,232	...	...	1,232
Inland Vessels, Steamers and Flats.						
B. G. S. "McIvor"	564	...	...	...	...	564
B. G. S. "George"	1,890	...	...	...	...	1,890
Schooner "Victoria"	112	...	...	...	...	112
„ "Pearl"	17	...	...	...	...	17
Steamer "Brahmakund"	...	1,665	...	...	...	1,665
„ "Guide"	...	...	2,598	...	...	2,598
Yacht "Sonamukhi"	...	254	...	...	...	254
Steam Launch "Enchantress"	...	...	108	...	...	108
„ „ "Kestrel"	...	184	...	...	...	184
„ „ "Osprey"	...	60	...	...	..	60
Flat "Mooltan"	} ..	...	...	...	817	817
Steamer "Jhelum"						
Steam Launch Establishment and Contingencies	13,381	...	12	...	...	13,393
Total Salaries, etc. Rx.	15,964	2,163	6,357	...	817	25,301
Pilotage, Pilot Establishments and Vessels.						
Branch, Master, and Mate Pilots, Pilots, Harbour Master, Serang and Lascars	...	...	8,130	...	108	8,238
Volunteers' and Leadsmen's Allowances	...	...	539	...	...	539
Pilotage Allowance, Free List	} ...	192	43,840	} ...	...	51,431
Pilotage Allowance, Licensed List			7,399			
Pilot Vessels	...	...	...	...	153	153
Surgeon at the Sandheads	...	...	502	...	...	502
Mess, Passage and Miscellaneous	...	...	1,221	...	107	1,328
Total Pilotage, etc. Rx.	...	192	61,631	...	368	62,191
Marine Establishments.						
Port Officer's Department	5,330	...	3,236	...	...	8,566
Agent for Government Consignments	...	...	...	386	...	386
Shipping Office	...	...	2,361	...	2,073	4,434
Marine Court	95	...	18	...	150	203
Survey of Steam Vessels	18	...	2,622	...	...	2,640
Establishment and Miscellaneous	...	...	...	426	...	426
Total Marine Establishments R.	5,443	...	8,237	812	2,223	16,715
Miscellaneous Shore Establishments.						
Salaries of Officers	896	...	...	...	...	896
Staff and Shore Allowances to Officers	680	...	...	...	...	680
Establishments and Contingencies	2,347	...	...	...	...	2,347
Total Shore Establishments Rx.	3,923	...	...	...	...	3,923
Other Miscellaneous Charges.						
Shipping Fees and Sundries	67	...	98	...	...	165
Harbour Master's Fees for Sea-going and Inland Vessels	31	...	163	...	...	194
Hire of Moorings for Sea-going and Inland Vessels	...	...	1,429	...	...	1,429
Contribution to Port Funds	...	...	370	...	...	370
Life Boat at Alibag	...	...	...	...	193	193
Life Boat Establishment at Goalundo	...	...	63	...	...	63
Coal Depôt and other Establishments	340	...	102	...	...	442
Clearance of Irrawaddy-Chindwin River	1,231	...	...	...	...	1,231
Miscellaneous	145	...	616	...	4	765
Total other Miscellaneous Charges Rx.	1,814	...	2,841	...	197	4,852

No. 34A.—ACCOUNT of RECEIPTS under EDUCATION for the Year ended 31st March 1899.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
FEES FROM SCHOOLS AND COLLEGES	1,455	1,913	1,842	4,660	65,809	26,114	12,597	36,672	37,140	188,202
CONTRIBUTIONS	384	1,390	...	...	2,090	3,638	1,189	696	373	9,760
INCOME FROM ENDOWMENTS	...	...	...	...	369	87	...	72	...	528
MISCELLANEOUS:										
Sale-proceeds of Books	36	109	...	10	7	2,588	70	...	11,474	14,294
Examination Fees	235	447	6	63	2,387	4,396	178	1,073	...	8,785
Other Receipts	...	416	429	99	2,393	972	73	3,133	1,764	9,279
TOTAL RECEIPTS Rx.	2,110	4,275	2,277	4,832	73,055	37,795	14,107	41,646	50,751	230,848

No. 34B.—ACCOUNT of CHARGES under EDUCATION for the Year ended 31st March 1899.

	India. General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
DIRECTION:										
Salary (*a*)	...	1,921	2,210	1,305	3,147	2,557	2,858	3,513	2,974	20,485
Establishment and Contingencies	...	1,096	1,381	1,003	3,560	1,754	2,360	2,135	1,295	15,084
INSPECTION:										
Salary (*a*)	422	5,147	10,077	2,321	36,154	14,916	11,623	17,997	13,678	112,335
Establishment and Contingencies	446	3,078	4,378	2,200	27,957	10,664	5,193	21,707	9,272	84,895
UNIVERSITY	...	...	...	...	...	...	3,089	...	122	3,211
GOVT. COLLEGES—GENERAL	4,260	3,203	...	...	49,473	14,822	6,152	23,024	15,662	116,596
GOVT. COLLEGES—PROFESSIONAL	...	...	...	...	18,251	16,248	...	19,773	9,332	63,604
GOVT. SCHOOLS—GENERAL:										
Secondary	2,442	8,651	2,659	8,014	64,176	48,567	16,744	23,340	34,932	209,555
Primary	1,998	15,071	...	361	4,331	57,553	34,391	60,723	39,259	313,687
Contribution to Schools	...	3,252	4,504	...	...	...	12,375	431	27,344	47,906
GOVT. SCHOOLS—SPECIAL:										
Training Schools	315	3,386	2,323	1,791	8,247	5,007	6,591	15,443	9,602	52,705
Technical Schools	...	820	4,470	212	10,991	708	2,117	10,256	5,427	35,001
Other Schools	...	...	...	...	1,566	...	...	2,143	...	3,709
GRANTS-IN-AID:										
Grants-in-aid	7,582	5,585	20,863	19,696	118,496	84	29,369	40,982	17,657	260,314
Payments by Results	...	9,129	21,035	198	18,721	30,931	...	37,551	26,697	153,262
SCHOLARSHIPS	453	2,752	2,704	2,509	22,304	5,551	8,207	4,087	8,706	57,273
MISCELLANEOUS:										
Government Book Depôt	...	149	...	...	...	2,514	...	53	10,584	13,300
Grants for Encouragement of Literature	240	73	...	15	1,834	...	98	...	428	2,688
Miscellaneous	413	618	(*b*) 9,865	1,097	8,374	3,001	1,605	4,785	...	29,758
REFUNDS	...	32	1	1	119	59	...	62	36	310
TOTAL CHARGES IN INDIA Rx.	18,571	63,963	86,970	40,753	397,701	223,936	142,772	288,005	333,007	1,595,678

	£	
CHARGES IN ENGLAND:		
Passage to India, etc., of Educational Officers on appointment	366	
Scholarships to enable Natives of India to pursue their education in England	1,270	
Grant in respect of the preparation of the third quinquennial review of the Progress of Education in India	250	
Deputation Allowance of an Officer while studying technical subjects	31	
EXCHANGE ON CHARGES IN ENGLAND Rx.		1,917 962
TOTAL CHARGES UNDER EDUCATION Rx.		1,598,557

(*a*) Including Exchange Compensation Allowance.
(*b*) Including Rx. 8,060 on account of Contribution paid to the Educational Syndicate.

No. 35.—ACCOUNT of CHARGES of the ECCLESIASTICAL DEPARTMENT for the Year ended 31st March 1899.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Church of England:										
Stipend of the Bishop	2,767	...	1,023	...	...	...	...	2,478	1,161	7,429
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service). (*a*)	7,903	3,382	6,097	1,214	12,920	19,180	18,060	23,035	20,745	112,536
Establishments	514	204	385	36	880	745	690	1,321	1,181	5,956
Other Charges	2,006	480	1,271	250	1,652	2,686	2,328	3,066	3,101	16,840
Church of Scotland: (*b*)										
Pay of Chaplains and Registrars, including allowance (*a*)	240	...	586	...	1,241	1,462	156	2,103	2,138	7,926
Establishments	41	...	20	...	266	56	12	137	123	655
Other Charges	178	14	16	...	47	123	27	337	448	1,190
Church of Rome:										
Allowances to Bishops and Priests, etc.(*b*)	77	...	396	...	666	342	200	600	1,654	3,935
Other Charges	...	...	...	...	17	2	309	...	35	363
Other Churches:										
Allowances to other Clergymen	630	74	160	...	282	1,967	1,808	456	1,038	6,415
Other Charges	101	...	...	...	18	272	678	87	...	1,156
Charges for Cemeteries	362	211	572	110	709	788	636	988	903	5,279
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	60	60
TOTAL CHARGES IN INDIA (*b*) Rx.	14,819	4,365	10,526	1,610	18,698	27,623	24,904	34,608	32,587	169,740
CHARGES IN ENGLAND: Passage and Outfit Allowance of the Bishops of Calcutta and Bombay, and passage to India of Chaplains on appointment £										795
EXCHANGE ON CHARGES IN ENGLAND Rx.										399
TOTAL ECCLESIASTICAL CHARGES (*b*) Rx.										170,934

(*a*) Includes Exchange Compensation Allowance.
(*b*) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments which are treated as Army Expenditure and included in Account No. 63B, page 188.

No. 36A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT for the Year ended 31st March 1899.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Medical College and School Fees	...	...	...	...	4,741	24	793	1,574	3,847	10,979
Hospital Receipts	...	...	12	4	9,168	97	453	2,672	6,368	18,774
Lunatic Asylum Receipts	...	734	1,792	145	1,040	2,756	258	1,808	1,530	10,063
Sale of Medical Stores	...	...	312	608	30	13	74	316	472	1,825
Income from Endowments	...	...	...	...	57	334	...	188	...	579
Contributions	1,012	511	125	345	3,781	15,023	3,909	7,144	3,261	35,111
Miscellaneous	62	79	50	47	379	1,588	356	2,562	1,548	6,671
TOTAL RECEIPTS IN INDIA . Rx.	1,074	1,324	2,291	1,149	19,196	19,835	5,843	16,264	17,026	84,002

RECEIPTS IN ENGLAND:		
Pay, pensions, etc., of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, appropriated to their maintenance	£	1,547
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	777
TOTAL MEDICAL RECEIPTS	Rx.	86,326

No. 36B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT for the Year ended 31st March 1899.

CHARGES.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Medical Establishment	12,393	19,155	28,904	13,657	63,905	45,254	29,837	52,101	30,496	295,702
Hospitals and Dispensaries	6,748	13,016	12,859	17,043	68,299	47,496	32,754	102,832	69,239	370,286
Sanitation and Vaccination	7,107	3,078	5,573	3,366	22,241	19,765	12,539	82,850	39,307	195,826
Grants for Medical purposes—										
Charges on account of Bubonic Plague	25,009	17,717	...	...	35,185	22,996	29,511	69,573	385,082	585,073
Other Charges	...	377	1,300	825	1,175	898	...	1,963	148	6,686
Medical Schools and Colleges	...	...	217	...	29,328	2,991	12,767	18,472	17,129	80,904
Lunatic Asylum	579	1,927	4,194	1,270	11,767	9,347	3,974	9,024	12,420	54,502
Special Hospital	...	...	...	...	1,310	...	...	...	...	1,310
Chemical Examiner's Department	...	...	377	...	2,505	2,115	204	1,935	2,704	9,840
Refunds	...	2	139	1	153	8	52	518	233	1,106
CHARGES IN INDIA . . Rx.	51,836	55,272	53,563	36,162	235,868	150,870	121,638	339,268	556,758	1,601,235

CHARGES IN ENGLAND:		
Cost of maintenance of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum	£	5 301
Pay, passage, etc., of Medical Officers and Lady Nurses in connection with the Plague		4,972
		10,273
EXCHANGE ON CHARGES IN ENGLAND	Rx.	5,157
TOTAL MEDICAL CHARGES	Rx.	1,616,665

No. 37.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other FOREIGN SERVICES for the Year ended 31st March 1899.

IN INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
POLITICAL AGENTS:										
Residents and Political Agents, etc., at Native and Foreign Courts: Salaries (*a*)	107,328	2,166	16,957	6,337	1,345	2,158	34,190	4,998	43,307	218,786
Establishments and Contingent Charges	78,006	1,256	11,763	13,909	790	518	19,433	2,418	36,209	164,302
Less—Contribution for Salaries, Establishments, etc.	...	...	...	...	...	...	...	...	—21,800	—21,800
CHARGES ON NORTH-WEST FRONTIER:										
Establishments and Contingent Charges on account of Khyber Tribes	...	...	...	...	...	...	719	...	...	719
Allowance to Khyber Tribes	...	...	...	...	...	...	2,082	...	...	2,082
Perso-Afghan Frontier, Khorassan	11,723	...	...	...	...	...	...	...	...	11,723
Charges for Khyber Rifles and Kohat Levies	...	...	...	...	...	...	13,794	...	...	13,794
Payments for guarding Hill Passes	...	...	...	...	...	...	20,503	...	...	20,503
Chitral Frontier Charges	...	...	...	...	...	...	13,541	...	...	13,541
Charges for Bhittani Service	...	...	...	...	...	...	1,272	...	...	1,272
Beluchistan Charges:										
Frontier Levies and Maintenance of Communication	57,657	...	...	...	...	...	...	...	...	57,657
Zhob Levy Charges	23,960	...	...	...	...	...	...	...	...	23,960
POLITICAL SUBSIDIES:										
Political Subsidies	131,679	...	...	...	...	...	1,300	...	...	132,979
Muskat Subsidy	7,200	...	...	...	...	...	...	...	...	7,200
ENTERTAINMENT OF ENVOYS AND CHIEFS	4,162	...	201	149	142	...	5,997	...	1,842	12,493
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, ETC.	3,363	2	711	172	3,319	...	3,016	...	4,377	14,960
REFUGEES AND STATE PRISONERS:										
Yakub Khan, ex-Amir of Afghanistan	...	...	...	...	...	6,324	...	...	...	6,324
Ayub Khan	...	...	...	...	...	...	26,546	...	...	26,546
Kabul Refugees and State Prisoners	916	...	...	...	...	4,020	14,909	...	11,081	30,926
Chitral Prisoners	...	...	...	...	...	...	...	980	...	980
Theebaw, ex-King of Burma	...	...	...	...	...	...	...	...	4,655	4,655
Burmese Refugees and State Prisoners	1,954	...	...	...	...	240	...	...	...	2,194
Other Refugees and State Prisoners	...	...	262	...	782	637	...	283	...	1,964

SPECIAL POLITICAL EXPENDITURE—										
Charges for the settlement of the relations with the Afridi Tribes	5,084	...	...	...	...	...	...	...	...	5,084
Chinese Frontier Delimitation Commission	...	...	11,653	...	...	...	...	...	...	11,653
Kurram Mission	...	...	...	...	...	...	22,043	...	...	22,943
Tirah Expedition	...	...	...	...	...	...	5,307	...	...	5,307
Mahmand Expedition	...	...	...	...	...	...	4,500	...	...	4,500
Tochi Expedition	...	...	...	...	...	...	1,482	...	...	1,482
Buner Expedition	...	...	...	...	...	...	73	...	...	73
Malakand Field Force	...	...	...	...	...	...	591	...	...	591
Khyber Force	...	...	...	...	...	...	1,759	...	...	1,759
Other Charges	1,418	...	58	...	...	...	...	...	...	1,476
CHARGES FOR ORGANISING IMPERIAL SERVICE TROOPS	21,397	...	...	...	...	...	...	...	...	21,397
EXPENDITURE AGAINST THE REVENUE OF BERBERA AND BULHAR	...	...	...	...	...	...	...	...	5,581	5,581
EXPENDITURE AGAINST THE REVENUE OF ZAILA	...	...	...	...	...	...	...	...	2,117	2,117
MISCELLANEOUS—										
Merwara Battalion	17,144	...	...	...	...	...	...	...	...	17,144
Annual Treaty Allowance to Persian Government for Mekran Telegraphic Line	841	...	...	...	...	...	...	...	...	841
Allowance to Mahmand Tribes	...	...	...	...	...	...	2,356	...	...	2,356
Amount placed at the disposal of the Viceroy and Political Officers for Secret Service	1,524	...	1	...	...	...	159	...	...	1,684
Contribution for expenses of Vice-Consulate, Chiengmai	1,502	...	...	...	...	...	...	...	...	1,502
Demarcation of Boundary and Trans-Frontier Surveys	17	184	75	58	203	95	58	121	190	1,001
Purchase and Repair of Insignia of the Order of Indian Empire	42	...	...	...	...	...	...	...	...	42
Rajcoomar College, Bundelkhund	20	...	...	...	...	...	...	...	...	20
Rewards to Native Chiefs for Political Services	40	...	66	...	...	...	1,169	...	...	1,275
Rewards for Intelligence and Assistance	...	...	377	...	...	...	677	...	...	1,054
Rents, Rates, and Taxes	...	...	197	...	...	...	...	...	...	197
Sundry Charges	245	137	1,823	153	330	215	4,305	...	...	7,208
TOTAL CHARGES IN INDIA . Rx.	477,222	3,745	44,144	20,778	6,911	14,207	202,681	8,800	87,559	866,047

	£		
CHARGES IN ENGLAND—			
Mission to the Court of Persia	7,000		
Her Majesty's Establishments in China	12,500		
Subsidy to the Euphrates and Tigris Steam Navigation Company in aid of the Steamship Service on the Karun River	1,000		
Contribution towards the expenses of the Jeddah, Momein, and Busreh Consulates	1,787		
Moiety of Expenditure in England in connection with the Mission to Abyssinia	2,167		
	24,454		
Stores for India: Presentation Articles	173		
	£		24,627
EXCHANGE ON CHARGES IN ENGLAND	Rx.		12,363
TOTAL CHARGES OF POLITICAL AGENCIES, ETC. . Rx.			903,037

(a) Includes Exchange Compensation Allowance.

No. 38A.—ACCOUNT of RECEIPTS under SCIENTIFIC and other MINOR DEPARTMENTS for the Year ended 31st March 1899.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts on account of Experimental Cultivation, Cotton, Silk, Tea and Cotton-gin Factories . .	...	501	516	32	160	1,923	1,409	88	1,329	5,958
Botanical and other Public Garden Receipts . .	65	1,142	...	...	490	5,098	4,930	400	145	12,270
Cinchona Plantation Receipts	...	...	...	...	15,830	...	...	9,102	...	24,932
Receipts on account of Public Exhibitions and Fairs	48	132	...	...	564	6,398	6,085	1	149	13,377
Veterinary and Stallion Receipts	634	167	2	...	1,237	399	458	37	1,693	4,627
Fees, etc., levied under Inland Labour Transport Act of 1882	...	121	...	8,528	1,202	2	...	13	...	9,866
Examination Fees	122	...	83	...	481	193	53	12,838	1,216	14,986
Emigration Fees	...	...	...	...	1,996	...	...	775	...	2,771
Sale of Stores and Materials	8,768	...	...	...	...	...	...	...	...	8,768
Miscellaneous	1,085	2	20	...	102	67	926	4,534	121	6,857
TOTAL RECEIPTS IN INDIA . Rx.	10,722	2,065	621	8,560	22,062	14,080	13,861	27,788	4,653	104,412
RECEIPTS IN ENGLAND:										
Sale-proceeds of books, maps, etc. . . . . £										447
EXCHANGE ON RECEIPTS IN ENGLAND . . . . . Rx.										224
TOTAL RECEIPTS UNDER SCIENTIFIC, ETC., DEPARTMENTS . Rx.										105,083

No. 38B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS for the Year ended 31st March 1899.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Scientific.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
SURVEY OF INDIA (as per details in account No. 38C., page 88)	165,585	...	...	...	...	...	...	...	...	165,585
Botanical Survey	2,189	...	50	50	...	...	...	511	...	2,800
GEOLOGICAL SURVEY: Rx.										
Superintending Officers (*a*) 15,026										
Establishment 2,085										
General Charges (including Library, Museum, etc.) 4,480	21,591	...	...	...	...	...	...	...	...	21,591
Exploration of Petroleum, Coal, and Minerals	...	...	13	...	...	...	...	148	...	161
Meteorological Department	33,903	...	...	...	...	...	...	...	...	33,903
Archæological Department	4,032	...	315	...	...	...	...	2,127	610	7,084
Preservation and Translation of Ancient Manuscripts	...	...	...	166	620	50	10	60	300	1,140
Reporter on Economic Products	2,196	...	...	...	...	...	...	...	...	2,196
Museums	7,666	150	243	...	1,663	1,114	334	3,838	916	15,924
Imperial Institute	...	4	17	48	24	15	15	13	...	136
Observatories	...	...	...	...	...	...	...	2,323	2,038	4,361
Donations to Scientific Societies	307	...	...	...	1,000	...	...	...	480	1,787
Special Astronomical Observation	...	...	...	...	...	...	...	...	71	71
Agricultural.										
Experimental Cultivation	485	1,089	483	366	967	3,476	1,424	110	4,213	12,613
Cinchona Plantations	...	...	...	...	12,470	...	...	19,272	...	31,742
Public Exhibitions and Fairs	21	191	103	146	2,502	4,458	2,990	71	1,632	12,114
Veterinary and Stallion Charges	52,812	1,287	9,441	134	6,102	4,614	14,928	2,900	14,109	106,327
Botanical and other Public Gardens	199	2,221	340	...	12,017	9,248	8,595	2,963	1,458	37,041
Labour and Emigration.										
Emigration	847	...	...	...	2,300	148	...	1,174	2	4,471
Inland Labour Transport	...	6	...	5,634	755	...	...	56	...	6,451
Inspector of Factories	...	181	450	40	2,641	505	764	681	2,408	7,670
Statistics.										
Census	...	...	...	...	122	...	...	...	...	122
Registration of Railway Traffic	...	116	...	48	759	535	246	654	1,586	3,944
Registration of River-borne Traffic	...	...	...	329	487	92	...	...	..	908
Provincial Statistics	174	1,222	1,702	127	1,632	1,285	1,095	3,806	464	11,507
Gazetteer and Statistical Memoirs	...	...	1,873	...	...	...	225	...	30	2,128
Miscellaneous.										
Examinations	4,127	...	51	...	642	104	90	12,825	97	17,936
Inspector of Explosives	1,195	...	61	...	256	...	...	52	180	1,744
Miscellaneous	2,363	67	...	...	103	431	367	4,441	940	8,712
Refunds	6	7	2	...	57	6	4	101	2	185
TOTAL CHARGES IN INDIA Rx.	299,698	6,541	15,144	7,022	47,119	26,081	31,087	58,126	31,536	522,354
					Rx. 432,692(*b*)					
CHARGES IN ENGLAND: Stores for India £ 10,155(*c*)								...	62	10,217
Other Charges.										
Objects of a literary, scientific or antiquarian character									1,213	
Expenses attending the preparation of the "Fauna Indica"									167	
Purchase of stallions									5,684	
Contingent expenses of the India Museum Collection at Kew									406	
Preparation of Tide Tables for Indian Ports									968	
Expenses incurred in connection with the Indian Section of the Imperial Institute									1,900	
Remuneration to Officers and others specially employed, and miscellaneous expenditure									589	
										10,927
TOTAL CHARGES IN ENGLAND £										21,144
EXCHANGE ON CHARGES IN ENGLAND Rx.										10,615
TOTAL CHARGES UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS										554,113

(*a*) Including Exchange Compensation Allowance.
(*b*) Total Charges in India for the Bengal Presidency.
(*c*) The Stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

No. 38C.—DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

			Rx.
INDIA, GENERAL.			
Scientific.			
SURVEY OF INDIA:			
Controlling and Administrative Staff			16,161
Head-Quarters Offices:			
Office Establishment and Drawing Branch			13,920
Lithographic and Photographic Establishments			10,921
Engraving Establishment			6,391
Extra-Departmental Mapping			11
Trigonometrical Office Establishment			8,298
N.-W. Frontier Drawing Office Establishment			2,282
Miscellaneous Contingent Charges			8,019
Mathematical Instrument Factory (including cost of Instruments purchased in India)			6,636
Survey Parties:			
Charges of Working Parties			173,452
Miscellaneous Charges			6,963
		Rx.	253,044
Deduct—Transferred to Land Revenue, Revenue Survey, Account No. 13B, page 30		*51,331*	
" " to Forest Account, Account No. 21, page 43		*13,497*	
" " to Political, Account No 37, Chinese Frontier Delimitation Commission		*5,244*	
" " for cost of Instruments and Maps supplied to other Public Departments		*16,935*	
" Charged to Advances for Survey expenses recoverable from private parties		*452*	
			87,459
TOTAL CHARGES UNDER SURVEY OF INDIA		Rx.	165,585

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1898-99.

Section E.—Miscellaneous.

Revenue Rx. 1,051,566. Expenditure Rx. 5,771,169.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Territorial and Political Pensions.	39	Expenditure	98	...	...	431,034
Civil Furlough	40	Expenditure	98	...	...	390,632
Superannuation	41A	Receipts	99	...	313,040	...
„	41B	Expenditure	100	...	...	3,984,297
Stationery and Printing.	42A	Receipts	101	...	87,125	...
„	42B	Expenditure	101	...	....	716,199
„	42C	Details of Charges under Printing Estabts.	102	279,074	...	...
Exchange	43	Receipts	103	...	75,421	...
Miscellaneous	44A	Receipts	104	...	575,980	...
„	44B	Expenditure	105	...	...	249,007
		TOTAL		...	1,051,566	5,771,169

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1899.

		Rx.	*Rx.*
INDIA, GENERAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
Banda Family.			
Exceeding ₹5,000 per annum	600		
Not exceeding ₹5,000 per annum	660		
		1,260	
Banpur Family.			
Not exceeding ₹5,000 per annum		360	
Jeitpur Family. Dependants of Maharajah Anupgir.			
Not exceeding ₹5,000 per annum		540	
Mysore Family.			
Not exceeding ₹5,000 per annum		7	
Oudh Family.			
Not exceeding ₹5,000 per annum		60	
Burma Family.			
Not exceeding ₹5,000 per annum		36	
Afghan Refugee.			
Exceeding ₹5,000 per annum:			
Naib Noor Mahomed Khan		555	
Other Pensions.			
Not exceeding ₹5,000 per annum:			
Bhonsla Family	11		
Bolia Family	427		
Jhansi Family	240		
Family of the late Pindara Chiefs	114		
Carnatic Stipendiaries	522		
Delhi Family	30		
Family of Rao Khosal Sing of Hirapur	291		
Carried forward	1,635	2,818	

No. 39.—Account of Territorial and Political Pensions for the Year ended 31st March 1899—*continued.*

	Rx.	*Rx.*	
INDIA, GENERAL—*continued.*			
Brought forward	1,635	2,818	
Other Pensions—continued.			
Not exceeding ₹5,000 per annum:			
Kurnool Family	279		
Shagharh Family	360		
Udayagiri Family	16		
Tokeker Family	12		
Nagpur Pensions	99		
Musulipatum Family	18		
Parwe Family	150		
Miscellaneous	4,023		
		6,592	
CHARITABLE ALLOWANCES.			
Not exceeding ₹5,000 per annum:		9,410	
Bundelkhand Gosain Family	2,369		
Toria Kalpahar Family	90		
Gratuities to the Dependants of the late Ex-King of Oudh	18		
Allowances for the maintenance of religious establishments in Coorg	1,408		
Miscellaneous	198		
		4,083	
			13,493
CENTRAL PROVINCES.			
TERRITORIAL AND POLITICAL PENSIONS.			
Burhansha Family.			
Exceeding ₹5,000 per annum:			
Raja Azim Shah		5,000	
Bhonsla Family.			
Exceeding ₹5,000 per annum:			
Luchman Rao	1,200		
Raghujee Rao (Janojee Family)	6,000		
Luxmi Bai	600		
	7,800		
Not exceeding ₹5,000 per annum	1,020		
		8,820	
Relatives of the Bhonsla Family.			
Exceeding ₹5,000 per annum:			
Ahilojee Ahir Rao	750		
Gangabai Mohitin	940		
	1,690		
Not exceeding ₹5,000 per annum	3,743		
		5,433	
Servants and Dependants of the Bhonsla Family.			
Not exceeding ₹5,000 per annum		3,242	
Ladies of the Zenana of the Bhonsla Family.			
Not exceeding ₹5,000 per annum		414	
Other Pensions.			
Not exceeding ₹5,000 per annum:			
Coorg Pensions	4		
Bijragagarh Family	429		
Gond Raja of Chanda	124		
Pensions from the 2½ lakhs Fund of Saugor	662		
Gwalior Pensions—Annual Grants from Dowlut Rao, Scindia	588		
		1,807	
			24,716
Carried forward			38,209

No. 39.—Account of Territorial and Political Pensions for the Year ended 31st March 1899—*continued.*

		Rx.	Rx.
Brought forward		...	38,209
BURMA.			
CHARITABLE ALLOWANCES.			
Exceeding ₹5,000 per annum:			
Official of the late Burmese Government—			
Kinwin Mingui		900	
Not exceeding ₹5,000 per annum:			
Members of the ex-Royal Family of Burma	7,678		
Shan and other Chiefs	468		
Officials of the late Burmese Government	2,970		
Delhi Family	1,588		
Refugee Princes	479		
Talifoo Refugee Princes	360		
		13,543	
			14,443
ASSAM.			
TERRITORIAL AND POLITICAL PENSIONS.			
Other Pensions.			
Not exceeding ₹5,000 per annum:			
Bar Senapati's Family	292		
Raja Purandar Sing's Family	77		
„ Chandra Kanta Sing's Family	33		
Other Pensions	499		
		901	
CHARITABLE ALLOWANCES.			
Not exceeding ₹5,000 per annum		33	
			934
BENGAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
Nizamut Family.			
Exceeding ₹5,000 per annum:			
Hossain Ali Mirza Syud Ali Kadar, Bahadur, the Nawab of Moorshedabad	23,000		
Nizamut Ali and Ali Mirza	2,000		
Nawab Syud Mahomed Zynalabdeen, Khan Bahadoor	1,592		
Syud Asad Ali Mirza	1,500		
„ Hosain Ali Mirza	3,700		
„ Mozaffer Ali	1,011		
„ Furshad Mirza	1,000		
„ Daood Mirza	1,000		
„ Wahid Ali Mirza	1,000		
„ Kaikan Mirza	1,000		
„ Nazir Ali Mirza	834		
„ Khakan Mirza	1,000		
„ Bakar Mirza	1,000		
Nawab Shomsi Jehan Begum	9,150		
Syed Mahomed Fyzaley Khan	8,976		
„ Jaffar Mirza	16		
	57,779		
Not exceeding ₹5,000 per annum	17,498	75,277	
Exceeding ₹5,000 per annum:			
Prince Kumar Kudr Bahadoor	4,800		
„ Asman Jah	1,380		
„ Jam Jah Ali	1,020		
„ Mohamed Jalal	600		
Carried forward	7,800	75,277	53,586

No. 39.—Account of Territorial and Political Pensions for the Year ended 31st March 1899—*continued.*

	Rx.	*Rx.*	*Rx.*
Brought forward	7,800	75,277	53,586
BENGAL—*continued.*			
Oudh Family—*continued.*			
Exceeding ₹5,000 per annum:			
Prince Mohamed Ibrahim Ali	600		
„ Fajool Moolook Mirza	600		
„ Kam Buksh Bahadoor	600		
„ Mohamed Ali Mirza Darojah	600		
„ Sultan Ali Mirza	600		
„ Dilwar Jah	600		
„ Mohamed Asghar Humayun Jah	600		
„ Hossein Bakar Kamayab Mirza	600		
„ Mohamed Kaziris Hossein Khursuid	600		
„ Mahomed Ashgari Bulmed Jah	600		
„ Mahomed Afsarul Moolook	600		
„ Mahomed Babar Bahadur	600		
„ Kesra Bukht	415		
„ Jehu Kader	128		
	15,543		
Not exceeding ₹5,000 per annum	15,592		
		31,135	
Khurda Family.			
Exceeding ₹5,000 per annum:			
Raja Mokundo Deb		2,773	
Chitpore Family.			
Exceeding ₹5,000 per annum:			
Syud Ahmed Ali	867		
Not exceeding ₹5,000 per annum	755		
		1,622	
Maharajah Shitul Roy's Family.			
Exceeding ₹5,000 per annum:			
Kumar Rupnarayan Sing		1,558	
Mysore Family.			
Exceeding ₹5,000 per annum:			
Shahzada Mohamed Barham Shah	428		
Fafiah Allowance	400		
	828		
Not exceeding ₹5,000 per annum	2,486		
		3,314	
Other Pensions.			
Not exceeding ₹5,000 per annum:			
Rajmehal Family	1,035		
Purneah Family	456		
Bissenpore Raj Family	158		
Ungul Pensions	235		
Goomesur Raj Family	144		
Nawab Daood Khan's Family	32		
Family of Raja Kader Bux Khan and Kader Hossein Khan	62		
Nawab Mooneeodwallah's Family	114		
Banki Pensions	48		
Heirs of Shaib Bux Bibee	60		
Porahat Raj Family	29		
Raja Rajbullub's Family	29		
Family of Moulana Mohamed Asiff	7		
Family of Rajah Runjeet Sing	6		
Miscellaneous	1,357		
		3,772	
CHARITALE ALLOWANCES.			
Exceeding ₹5,000 per annum:		1,19,451	
Unno-chutter charges paid in Cuttack and Balasore		705	
			1,20,156
Carried forward			1,73,742

No. 39.—Account of Territorial and Political Pensions for the Year ended 31st March 1899—*continued.*

			Rx.
Brought forward		...	173,742
NORTH-WESTERN PROVINCES AND OUDH.			
TERRITORIAL AND POLITICAL PENSIONS.			
Ex-Royal Family of Oudh.			
Exceeding ₹5,000 per annum:			
Mirza-Solaiman Qadr	1,500		
,, Farrukh Mohammad Taqi	642		
Badshah Bahu Begum	900		
Ummat-uz-Zohra Begum, (daughter and heir of the late Nawab Sir Musin-ud-daula, K.C.S.I.)	568		
Syed Muhammad Husain Munsarun-ud-dowla, Bahadur	600		
	4,210		
Not exceeding ₹5,000 per annum	18,595		
		22,805	
Jalaun Pensioners.			
Exceeding ₹5,000 per annum:			
Govind Rao, son of late Tai Baiji		94	
Ex-Royal Family of Delhi.			
Exceeding ₹5,000 per annum:			
Mirza Muhammad Said Bakht	844		
Jahan Sultan Begum	68		
	912		
Not exceeding ₹5,000 per annum	4,402		
		5,314	
Maharajah of Benares.			
Exceeding ₹5,000 per annum:			
Maharaja Prabhu Narain Singh Bahadur		7,500	
Punjab State-Pensioners.			
Exceeding ₹5,000 per annum:			
Prince Sukhdeo Singh	1,000		
Rani Dakhani	1,440		
	2,440		
Not exceeding ₹5,000 per annum	440		
		2,880	
Other Pensions.			
Exceeding ₹5,000 per annum:			
Rani Ram Nandan Koar, Agra	1,200		
Sayed Ahmed Shah of Meerut	1,200		
Sayed Husain Shah, Bulandshahr	960		
Ganga Bai, Benares	840		
Raja Narpat Singh, Fatehpur	1,096		
	5,296		
Not exceeding ₹5,000 per annum:			
Family of Tafazzul Hosain Khan	1,855		
,, ex-Nawab of Farukabad	783		
,, late ex-Raja of Coorg	273		
,, late Nawab of Jhajjar	727		
,, late Raja of Jhansi	219		
,, late Rahmut-ulla Khan of Bareilly	322		
,, Shah Jalil and Shah Sultan of Bareilly	260		
,, Sultan Mohammad Mirzah-Shafi, Prince of Persia	187		
,, Nawab-Suja-ud-daula	151		
,, late ex-Nawab of Banda	120		
,, Khair-andesh Khan of Bareilly	60		
Carried forward	4,957 / 5,296	38,593	173,742

No. 39.—Account of Territorial and Political Pensions for the Year ended 31st March 1899—*continued.*

		Rx.	*Rx.*
Brought forward	5,296 4,957	38,593	173,742
NORTH-WESTERN PROVINCES AND OUDH—*continued.*			
Not exceeding ₹5,000 per annum—continued.			
Other Pensions—*continued.*			
Family of late Nawab Kasim Ali Khan of Benares	41		
„ Saiyed Baquar Ali Khan	8		
„ late Husain Ali Khan	14		
„ Moulvi-Zia-Ulla Khan of Bareilly	264		
Moradabad Minhadars	277		
Commutations of Pensions	615		
Miscellaneous	2,769		
Bahu Begum's Zamanat Wasika.	8,945		
Exceeding ₹5,000 per annum:		14,241	
Baker Ali Khan	513		
Muhammad Ali Khan	514		
	1,027		
Not exceeding ₹5,000 per annum	8,924		
Bahu Begum's Amanat Wasika.		9,951	
Exceeding ₹5,000 per annum:			
Mirza Mehdi Hasan Khan Bahadur	891		
„ Mehdi Hussain Khan	1,097		
„ Hadi Ali Khan	665		
Sitara Begum	625		
	3,278		
Not exceeding ₹5,000 per annum	15,807	19,085	
CHARITABLE ALLOWANCES.		81,870	
Exceeding ₹5,000 per annum:			
Khadims of Dargah of Fatehpore Sikri	403		
Ranbir Singh (Family of Raja Lal Singh)	540		
	943		
Not exceeding ₹5,000 per annum:			
Family of Raja Lal Sing	420		
Punjab State Pensions	224		
Jalaun Pensions	1,054		
Family, Raja Prithi Pal Shah	8		
„ late Raja Himmat Bahadur	66		
„ late ex-Nawab of Banda	60		
„ late Thakur Daya Ram of Hathras	90		
Dependants of late Raja Khet Singh of Jaitpur	10		
Miscellaneous	4,171		
	6,103		
PUNJAB.		7,046	
TERRITORIAL AND POLITICAL PENSIONS.			88,916
Delhi Ex-Royal Family.			
Exceeding ₹5,000 per annum:			
Mirza Suraya Jah	1,051		
Not exceeding ₹5,000 per annum	1,262		
		2,313	
Other Pensions.			
Exceeding ₹5,000 per annum:			
Golam Kasim Khan, (Nawab of Tonk)	1,350		
Syad Yakub Khan Tara	1,000		
Dharm Kuar	1,000		
Ali Bahadur Khan	1,000		
Raja Jaswant Sing	177		
Mohammad Akram Khan, (Nawab of Amb)	350		
	4,877		
Not exceeding ₹5,000 per annum:			
Family of the ex-King of Cabul (Shahzaman)	2,517		
Lahore ex-Royal Family	925		
Family of the Nawab Surfraz Khan of Multan	338		
„ of a Jagirdar in Rohtak	64		
Bolia Family	9		
Miscellaneous	7,919		
CHARITABLE ALLOWANCES.	11,772	16,649	
Exceeding ₹5,000 per annum:		18,962	
Sardarni Kripa Devi	1,000		
Not exceeding ₹5,000 per annum:			
Delhi ex-Royal Family	2,642		
Family of Nawab of Jhajjar	1,088		
Disbanded soldiers of the late Sikh Government and their families	102		
Family of ex-King of Cabul (Shahzaman)	150		
Miscellaneous	4,709		
	8,691	9,691	28,653
Carried forward			291,311

No. 39.—Account of Territorial and Political Pensions for the Year ended 31st March 1899—*continued.*

		Rx.	*Rx.*
	Brought forward .	...	291,311
MADRAS.			
TERRITORIAL AND POLITICAL PENSIONS.			
Carnatic Stipends.			
Exceeding ₹5,000 per annum:			
Her Highness Nawab Khair-un-nissa Begum Sahiba . . .	7,320		
His Highness Prince Muhammad Manawwar, Khan Bahadur, present Prince of Arcot	5,960		
Kurshedun Nissa Begum Sahiba	1,061		
Rahim-un-nissa Begum	540		
	14,881		
Not exceeding ₹5,000 per annum	23,561		
Miscellaneous	2,118		
		40,560	
Tanjore Pensions.			
Exceeding ₹5,000 per annum:			
Chumamba Bahi Sahiba	960		
Gauramba Bahi Sahiba	960		
Jayamba Bahi Sahiba	960		
Ramakumaramba Bahi Sahiba	960		
Thipamba Bahi Sahiba	960		
Umamba Bahi Sahiba	1,758		
Bhavani Bahi Sahiba	600		
Yuganadha Avaray	534		
	7,692		
Not exceeding ₹5,000 per annum	4,695		
		12,387	
Masulipatam Pensions.			
Exceeding ₹5,000 per annum:			
Nizam-ud-Dowla Rustamjah Daud Ali Khan	924		
Not exceeding ₹5,000 per annum	1,094		
Miscellaneous	3		
		2,021	
Kurnool Pensions.			
Exceeding ₹5,000 per annum:			
Muhamad Daud Khan Bahadur	792		
Not exceeding ₹5,000 per annum	2,615		
		3,407	
Other Pensions			
Not exceeding ₹5,000 per annum:			
Palkonda Pensions	503		
Maisur Pensions (Two lakhs Fund)	1,153		
Gumsur Pensions	656		
Golconda Pensions	352		
Cuttack Pensions (Raja Pillai Family)	11		
Commutation of Pensions	1,032		
Coorg Pensions	260		
Tomb and Mosque Allowance	744		
		4,711	
		63,086	
CHARITABLE ALLOWANCES.			
Not exceeding ₹5,000 per annum		153	63,239
	Carried forward .		354,550

No. 39.—Account of Territorial and Political Pensions for the Year ended 31st March 1899—*continued.*

		Rx.	*Rx.*
Brought forward		...	354,550
BOMBAY.			
TERRITORIAL AND POLITICAL PENSIONS.			
Surat Nawab's Family.			
Exceeding ₹5,000 per annum:			
Ziaunnissa Begum	1,401		
Mir Zulfikar Ali Khan Wallad Jaffer Ali Khan Saheb	600		
Khan Bahadur Mir Gulam Baba Khan and Mir Muzaffer Hosein Khan (on behalf of the children of the late Rahimut-ul-Nissa Begum)	1,000		
Investment into Trust Fund for benefit of the descendants of the Nawab of Surat	3,700		
	6,701		
Not exceeding ₹5,000 per annum	29	6,730	
Najmudin Khan's Family.			
Exceeding ₹5,000 per annum:			
Mir Ajmudin Kamrudin		729	
Yeomen Stipendiaries.			
Exceeding ₹5,000 per annum:			
Sultan Fadilbin Ali Mohsin	4,640		
Not exceeding ₹5,000 per annum	1,244	5,884	
Satara Pensions.			
Exceeding ₹5,000 per annum:			
Raghoji Bhuosle	3,000		
Not exceeding ₹5,000 per annum	2,403	5,403	
Angria Family Pensions.			
Exceeding ₹5,000 per annum:			
Manojirao Raghojirao Angria	2		
Not exceeding ₹5,000 per annum	235	237	
Pensions granted on the conquest of Sindh.			
Exceeding ₹5,000 per annum:			
His Highness Hosein Ali Khan	3,600		
„ „ Mir Nur Muhamad Khan	2,640		
„ „ Mir Fateh Khan	2,200		
„ „ Mir Shah Nawaz Khan	180		
„ „ Mir Abdul Hosein Khan	960		
Widow of His Highness Mir Hosein Ali Khan	960		
Mir Rustom Khan	1,560		
Mir Ali Mudat Khan	1,140		
Mir Gulam Alla Khan	960		
Mir Gulam Muhamed Khan	1,080		
Mir Shahib Muhammad Khan	912		
Mir Mahara Khan	1,200		
Alidur Khan and Brothers	687		
Widows and dependants of the late Mir Shah Navaz Khan	810		
	18,889		
Not exceeding ₹5,000 per annum	8,202	27,091	
Shaha Gazi Family Pensions.			
Not exceeding ₹5,000 per annum		225	
Other Pensions.			
Exceeding ₹5,000 per annum:			
His Highness Aga Sultan Mohamad Shah	1,102		
Shambu Sing Amir Sing	959		
Mir Tharo Khan	825		
Sir Michael DeLima D'Souza	700		
Bapumea Shermea	600		
Nawab Mujand Dowla	600		
Carried forward	4,786	46,299	354,550

No. 39.—Account of Territorial and Political Pensions for the Year ended 31st March 1899—*continued.*

		Rx.	*Rx.*
Brought forward	4,786	46,299	354,550
BOMBAY—*continued.*			
Other Pensions.—*continued.*			
Not exceeding ₹5,000 per annum:			
Nagpore Family	60		
Patwardhan Family	308		
Peshwa Pensions	218		
Family of the late Nawab of Broach	400		
Heads of Tribes at Aden	569		
Kirparam's Family	396		
Mandvi Raja's Family	155		
Peint Pensions	264		
Thoke Family	202		
Raje Bahadur Family	15		
Tanjore Pensions	235		
Family of the Nawab of Bednur	105		
Sumant Family	137		
Dhamadhare Family	114		
Delhi Pensions	32		
Jadhav Family	111		
Naikra Family	41		
Family of Baramia, late Kazi of Viramgaon	40		
Family of Jesur Khan Jambhal	40		
Mandargir Family	14		
Family of Sher Khan Dinamia	32		
Sawnur Dewan's Family	27		
Nagar Parker Rana Family	35		
Oudh Royal Family	3		
Deshmukh Family	86		
Bhosle Family Pensions	37		
Miscellaneous	3,992		
	7,668	12,454	
CHARITABLE ALLOWANCES		58,753	
House-rent	2		
Funeral and Marriage expenses of Mirs and other Stipendiaries	340	342	
			59,095
TOTAL IN INDIA		Rx.	413,645
CHARGES IN ENGLAND:		£	
Members of the Family of the late Maharajah Duleep Sing		10,422	
Members of the Bengal Nizamut Family		1,155	
		£	11,577
EXCHANGE ON CHARGES IN ENGLAND		Rx.	5,812
TOTAL TERRITORIAL AND POLITICAL PENSIONS		Rx.	431,034

No. 40.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES for the Year ended 31st March 1899.

IN INDIA:		*Rx.*	
India, General		574	
Bengal		87	
North Western Provinces		38	
Punjab		83	
Madras		683	
Bombay		130	
TOTAL IN INDIA		Rx.	1,595
CHARGES IN ENGLAND:		£	
Indian Civil Service		114 312	
Military Officers in Civil employ		78,410	
Uncovenanted Service		58,904	
Bengal Pilot Service		2 475	
Royal Indian Marine		4,908	
TOTAL IN ENGLAND		£	259,009
EXCHANGE ON CHARGES IN ENGLAND		Rx.	130,028
TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES		Rx.	390,632

No. 41A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES, for the Year ended 31st March 1899.

INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Subscriptions to the Military Fund	3,406	...	...	...	100	361	89	773	3,065	7,794
Subscriptions to the Military Orphan Fund	815	...	...	...	452	147	43	11	36	1,504
Subscriptions to the Medical Retiring Fund	...	...	...	...	...	...	...	233	...	233
Subscriptions under the Indian Civil Service Family Pension Regulations	1,168	2,151	1,898	685	4,868	4,314	1,953	3,118	3,578	23,733
Subscriptions to the Bengal Civil Fund	5,314	952	2,515	531	8,601	7,783	5,062	3	1,226	31,987
Subscriptions to the Madras Civil Fund	357	...	...	...	...	...	...	3,319	...	3,676
Subscriptions to the Bombay Civil Fund	942	99	108	...	...	106	...	...	4,109	5,364
Family Subscriptions of Native Members of the Indian Civil Service	146	...	...	...	162	105	...	...	...	413
Contributions for Pensions and Gratuities (*a*)	43,055	2,162	6,898	420	5,271	3,791	4,165	5,850	24,641	96,253
Deductions for Marine Pension Fund	1,953	...	...	...	878	...	...	...	...	2,831
Miscellaneous	...	...	...	...	...	18	...	...	...	18
TOTAL RECEIPTS IN INDIA Rx.	57,156	5,364	11,419	1,636	20,332	16,625	11,312	13,307	36,655	173,806

ENGLAND.	£	£
Subscriptions, etc., to the Widows' Funds of the Home Establishment of the East India Company		13,029
Subscriptions in respect of the India Office Provident Fund		1,453
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:		
Bengal Civil Service Annuity Fund	2,766	
Madras Civil Service Annuity Fund	493	
Bombay Civil Fund: Annuity Branch	304	
Bengal Civil Fund	886	
Madras Civil Fund	202	
Bombay Civil Fund: Provident Branch	813	
Bengal Military Orphan Society	19,884	
Bengal Military Fund	27,378	
Madras Military Fund	13,273	
Bombay Military Fund	8,247	
Madras Medical Fund	115	
Indian Navy Fund	904	
		75,265
Subscriptions towards Indian Civil Service Family Pensions		2,951
TOTAL RECEIPTS IN ENGLAND	£	92,698
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	46,536
TOTAL RECEIPTS IN AID OF SUPERANNUATION, ETC., ALLOWANCES	Rx.	313,040

(*a*) Besides Rx. 65,506 approximately recovered from Indian Civil Servants by deduction from their salaries on account of contributions towards Annuities.

No. 41B.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1899.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
INDIA.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Superannuation and Retired Allowances of the Revenue and other Public Departments	52,710	30,290	37,370	10,043	209,611	216,571	109,118	156,550	187,469	1,009,732
Compassionate Allowances	1,596	445	...	61	1,367	2,349	3,436	2,260	4,126	15,640
Gratuities	151	224	1,304	364	603	1,116	1,143	1,163	1,017	7,085
Pensions for Distinguished and Meritorious Services	...	...	...	...	...	...	1,000	...	...	1,000
Marine Pensions and Gratuities	15	135	...	...	3,565	479	...	63	4,712	8,969
Donations to Service Funds	...	...	...	...	...	...	...	1,573	...	1,573
Pensions of the Military Fund	746	13	...	18	1,298	2,791	801	2,249	1,203	9,119
Pensions of the Military Orphan Fund	16	16	343	70	3,979	1,172	914	189	506	7,205
Pensions of the Medical Retiring Fund	...	...	...	...	...	...	...	322	...	322
Pensions of the Bengal Civil Fund	621	...	...	...	180	...	...	...	...	801
Pensions of the Madras Civil Fund	179	...	...	...	...	...	...	2,547	...	2,726
Pensions of the Bombay Civil Fund	...	...	...	...	...	72	...	...	546	618
Pensions under the Indian Civil Service Family Pension Regulations	...	...	...	...	2	...	...	...	...	2
Refunds	24	6	96	17	471	12	...	43	531	1,200
TOTAL CHARGES IN INDIA . RX.	56,058	31,129	39,113	10,573	221,076	224,562	116,412	166,959	200,110	1,065,992

	£	£
ENGLAND.		
Pensions for Distinguished and Meritorious Services		8,546
Pensions on retirement of Officers of the following classes:—		
India Office:		
Superannuation	22,261	
Compensation (on reduction of staff)	18,073	
Compassionate	2,502	
		42,836
Judges of the High Courts in India		37,092
Bishops of Calcutta and Bombay		2,114
Uncovenanted Service of India		287,750
Bengal Pilot Service		5,661
Royal Indian Marine		9,737
Pensions of Officers, etc., of Establishments of the late East India Company, now abolished:—		
Officers, etc., of the Home Establishment of the St. Helena Establishment, and of the Maritime Service, pensioned on the abolition of the Commercial Charter in 1834	381	
Officers, etc., of the Home Establishment, pensioned between 1834 and 1858	2,604	
Professors, etc., at Addiscombe and Haileybury, and Recruiting Staff at Warley, etc.	1,160	
Judicial Officer of the Straits Settlements appointed by the East India Company	800	
Officers of the late Indian Navy	12,276	
		17,221
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed		13,531
Pensions payable in respect of the India Office Provident Fund		3,496
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the officers subscribed		6,511
Compassionate and Miscellaneous Pensions		8,083
		442,608
Gratuities		622
Gratuities granted on retirement to Members of the Uncovenanted Service of India		175
Relief to distressed Natives of India		683
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, and Soldiers' Daughters' Home)		355
		444,443
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:		
Bengal Civil Service Annuity Fund	356,055	
Madras Civil Service Annuity Fund	100,424	
Bombay Civil Fund: Annuity Branch	104,392	
Bengal Civil Fund	144,900	
Madras Civil Fund	60,480	
Bombay Civil Fund: Provident Branch	45,231	
Bengal Military Orphan Society	58,452	
Bengal Military Fund	213,780	
Madras Military Fund	194,658	
Bombay Military Fund	110,904	
Bengal Medical Retiring Fund	17,754	
Madras Medical Fund	67,487	
Bombay Medical Retiring Fund	4,424	
Indian Navy Fund	15,918	
		1,495,051
Indian Civil Service Family Pensions		3,425
TOTAL CHARGES IN ENGLAND .	£	1,942,017
EXCHANGE ON CHARGES IN ENGLAND	RX.	975,388
TOTAL SUPERANNUATION, ETC., ALLOWANCES.	RX.	3,084,297

No. 42A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING for the Year ended 31st March 1899.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts from Sale of Stationery, etc.	155	62	733	189	7,847	934	2,368	5,833	6,493	24 614
Sale of Gazettes and other Publications	5,778	190	2,205	161	9,588	4,012	313	5.603	2,734	30.584
Other Press Receipts	6,612	2,883	585	182	5.619	5,179	4,067	2,676	4,124	31,927
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING Rx.	12,545	3,135	3,523	532	23,054	10,125	6,748	14,112	13,351	87,125

No. 42B.—ACCOUNT of CHARGES for STATIONERY and PRINTING for the Year ended 31st March 1899.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
CHARGES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Stationery Office at the Presidency	...	...	...	...	15.445	...	...	3,552	2.338	21,335
Purchase of Stationery	131	656	1,581	588	218,313	7,111	12,248	48,701	49,122	338,451
Printing at Private Presses	371	3,529	...	40	3,659	3,580	7,068	5,678	1,006	24,931
Printing Establishment and charges (as per details in Account No. 42C)	84,352	7,899	30,692	8,008	37,457	28,931	16,425	32,337	32,973	279,074
Refunds	263	1	16	1	79	10	1	19	...	390
Stationery supplied from Central Stores to the several Governments	—237.708	13,279	22,107	3,616	62,076	29,603	9,705	55,807	41,515	...
Ditto Postal Department	—19,987	...	...	...	...	—3	...	...	—4	—19.994
Ditto Telegraph Department	—2,272	...	...	...	...	...	...	...	—3	—2,275
TOTAL CHARGES IN INDIA	—174,850	25,364	54,396	12,253	337,029	69,232	45,447	146,094	126,947	641,912
CHARGES IN ENGLAND:			*Rx.* 368,871(*a*)							
Stores for India			29,472(*b*)					10,725	3,461	43,658
Stationery, Printing, and Bookbinding, for the India Office, etc.								...	...	5,800
								TOTAL CHARGES IN ENGLAND	£	49,458
EXCHANGE ON CHARGES IN ENGLAND									Rx.	24.829
TOTAL CHARGES FOR STATIONERY AND PRINTING										716,199

(*a*) Total charges in India for the Bengal Presidency.

(*b*) Total charges in England for the Bengal Presidency. The Stores for the whole Presidency being sent together to Calcutta, the charges in England cannot be divided among the several Provinces.

No. 42C.—DETAILED ACCOUNT of PRINTING ESTABLISHMENT and CHARGES for the Year ended 31st March 1899.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Superintending Officers	1,850	388	1,302	465	1,244	1,505	885	2,222	2,403	12,264
Establishment	50,737	5,289	23,323	6,397	27,016	17,599	9,872	21,698	23,682	185,613
Purchase of Materials and Stock	1,360	246	1,686	259	1,250	4,213	181	3,114	2,587	14,896
Work done at contract rates	23,645	...	...	...	3,053	...	...	...	...	26,698
Travelling and other Allowances	56	65	108	66	374	611	472	65	24	1 841
Official Postage	6,982	208	1,250	126	16	1,834	795	946	1,287	13,444
Contingencies	5,605	1,703	3,023	578	3,201	2,928	843	4,590	3,010	25,481
Lithography	...	...	...	117	25	241	3,377	...	...	3,760
Government Publications	...	...	...	...	1 278	...	...	...	...	1,278
Branch Press (Simla)	29,152	...	...	...	...	...	...	...	...	29,152
Foreign Department Press	2,205	...	...	...	...	...	...	...	...	2,205
Military Department Press	5,408	...	...	...	...	...	...	...	...	5,408
Private Secretary's Press	2,790	...	...	...	...	...	...	...	...	2,790
Residency Press (Mysore)	352	...	...	...	...	...	...	...	...	352
Mercara Jail Press	145	...	...	...	...	...	...	...	...	145
Deduct—Printing Works done for Postal and Telegraph Departments	*(a)45,935*	...	...	...	...	...	...	*(a)298*	*(a)20*	*46,253*
TOTAL	84,352	7,899	30,692	8,008	37,457	28,931	16,425	32,337	32,973	279,074

(*a*) Includes Rx. 10,374, Rx. 7 and Rx. 5 in India, General, Madras and Bombay, respectively, for Telegraph Department.

No. 43.—ACCOUNT showing the GAIN or LOSS by EXCHANGE on REMITTANCE TRANSACTIONS with LONDON in the Year ended 31st March 1899.

	Net Sterling.	Exchange at average rate obtained for Bills, etc.		Exchange at contract and fixed rates.		Further Credits.	Net Result.	
		Credits.	Debits.	Credits.	Debits.	On account of Stores used on Revenue Account.	Gain.	Loss.
RAILWAY COMPANIES—CAPITAL ACCOUNT.	£	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
GUARANTEED.								
Net Repayments in India:								
Bombay, Baroda and Central India Railway	*11,900*	5,974	...	...	1,082	55,935	60,827	...
Great Indian Peninsula Railway	319,220	...	160,255	...	1,331	169,888	8,302	...
Madras Railway	32,492	...	16,312	...	8,668	27,138	2,158	...
	339,812	5,974	176,567	...	11,081	252,961	71,287	...
STATE.								
Net Withdrawals in India:								
Southern Mahratta Railway	*10,329*	...	5,185	18,005	...	...	12,820	...
Mysore Railway	25,807	12,955	...	...	8,735	...	4,220	...
Indian Midland Railway	*9,291*	...	4,664	15,978	...	...	11,314	...
Bengal-Nagpur Railway	*6,847*	...	3,437	...	9,463	...	...	12,900
Bengal Central Railway (*a*)	36,994	18,572	...	...	13,552	...	5,020	...
Assam-Bengal Railway	*82,171*	...	41,252	42,302	...	...	1,050	...
Burma Railway	314,303	157,787	...	...	238,385	...	...	80,598
Net Withdrawals in England:								
Rohilkund-Kumaon Railway (*b*)	7,288	...	3,659	3,838	...	...	179	...
	261,178	189,314	58,197	80,123	270,135	...	34,603	93,498
	78,634	195,288	234,764	80,123	281,216	252,961	105,890	93,498
REMITTANCE ACCOUNT.								
Net Payments in England:								
Transaction with H. M.'s Imperial Government—								
Postal and Money Order Transactions	111,454	...	55,952	54,509	...	...	...	1,443
Other Transactions	*184,065*	92,405	...	...	138,101	...	...	45,696
Other Remittance Transactions—								
East Indian Railway Advances	681,579	...	342,168	396,303	...	...	54,135	...
Rajputana-Malwa Railway Advances	65,048	...	32,656	34,161	...	...	1,505	...
South Indian Railway Advances	46,319	...	23,253	24,209	...	...	956	...
Bengal and North-Western Railway Advances	96,570	...	48,480	50 361	...	...	1,881	...
Family and Miscellaneous Remittances made by mean of Rolls, etc.	54,005	...	27,112	26,946	...	...	...	166
Other Transactions	259,067	...	130,058	181,915	...	...	51,857	...
TOTAL	1,129,977	92,405	659,679	768,404	138,101	...	110,334	47,305
	1,208,611	287,693	894,443	848,527	419,317	252,961	216,224	140,803

NET GAIN BY EXCHANGE Rx. 75,421.

(*a*) Although for convenience classified a nong the State Railways, this Line is the property of the Bengal Central Railway Company.
(*b*) Although for convenience Rohilkund-Kumaon Railway is classed among the State Railways, the portion of the Line from Bhojupur to Kathgodam is the property of the Company.

No. 44A.—ACCOUNT of MISCELLANEOUS RECEIPTS for the Year ended 31st March 1899.

	India, General.	Central Provinces	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Gain by Exchange	2,198	...	...	...	...	...	77	...	2,388	4,663
Premium on Bills	13,924	56	4,605	1	5,023	371	966	1,944	5,660	32,550
Recoveries on Famine Expenditure	106	4,360	57,353	...	948	2,346	...	39,620	...	104,733
Unclaimed Deposits	1,545	2,933	1,238	1,551	52,674	73	7,635	5,138	3,588	76,375
Treasure Trove	79	...	...	...	5	47	15	61	64	271
Unclaimed Bills of Exchange of more than Three Years' standing	29	2	11	1	22	17	26	11	19	138
Sale-proceeds of Durbar Presents	397	...	25	121	3,157	...	567	...	322	4,589
Sale of Old Stores and Materials	667	91	209	86	6,057	271	560	317	275	8,533
Sale of Land and Houses, etc.	...	60	25	...	486	1,625	123	5	584	2,908
Government Audit Fees	2,684	1,403	3,698	145	5,810	3,525	10	1,102	1,323	19,700
Contributions	...	4,857	...	501	13,055	10,854	2,730	7,421	747	40,165
Rents	717	1,988	48,806	1,411	3,004	11,886	...	50,071	142	118,025
Rates and Taxes	1	405	...	56	...	...	...	...	...	462
Miscellaneous Fees, Fines, and Forfeitures	5,467	67	2,012	146	3,488	52	1,148	4,829	1,011	18,220
Percentages chargeable on European Stores	7,729	6	565	158	1,387	1,636	283	1,494	1,389	14,647
Revenue of Berbera and Bulhar	...	...	...	...	...	...	...	...	9,249	9,249
Revenue of Zaila	...	...	...	...	...	...	...	...	7,442	7,442
Extraordinary Items	...	...	...	...	...	235	12,622	...	63	12,920
Pearl Fishery Receipts	...	...	...	...	...	...	...	1,541	...	1,541
Miscellaneous	781	207	183	1,091	27,496	3,124	13,936	14,229	4,166	65,213
TOTAL RECEIPTS IN INDIA . Rx.	36,324	16,435	118,730	5,268	122,612	36,062	40,698	127,783	38,432	542,344

	£	£	
RECEIPTS IN ENGLAND:			
From the Commissioners of Inland Revenue: allowance in respect of the assessments of Income Tax made at the India Office		887	
Conscience Money		10	
Miscellaneous Fees, etc.		1,205	
Sale proceeds of unserviceable stores and receipts on sundry accounts		183	
		2,285	
Miscellaneous Receipts connected with the supply of Stores to India:			
Fines and Penalties incurred by Contractors in providing Stores and Freight (less refunds)	19,528		
Recoveries in respect of Stores lost in transit to India	173		
Sale proceeds of sawdust, etc.	60		
Rent of Wharf adjoining the India Store Depôt and the proportion of rates and taxes chargeable thereon	348		
		20,109	
TOTAL RECEIPTS IN ENGLAND . £			22,394
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.			11,242
TOTAL MISCELLANEOUS RECEIPTS Rx.			575,980

No. 44B.—ACCOUNT of MISCELLANEOUS CHARGES for the Year ended 31st March 1899.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ALLOWANCES, REWARDS, &c.:										
Travelling Allowances to Officers attending Examinations	41	54	196	114	219	305	245	340	201	1,715
Rewards for Proficiency in Oriental Languages, &c.	116	...	3,061	550	200	416	895	388	783	6,409
REMITTANCE CHARGES:										
Charges for Remittance of Treasure	2,371	978	2,143	841	3,772	4,088	3,348	7,382	3,281	28,204
Discount on Bills	9	...	...	...	...	...	...	...	...	9
Loss by Exchange on Local Transactions	...	....	...	...	...	...	398	...	...	398
BOOKS AND PERIODICALS:										
Subscription to Periodicals, &c.	564	...	...	...	...	752	...	3	1,440	2,759
Cost of Books and Publications	1	30	158	...	62	1,114	...	863	789	3,017
CHARITY:										
Donations for Charitable Purposes	789	211	297	364	8,854	2,814	286	5,479	6,220	25,314
Charges on account of European Vagrants	4	21	...	9	621	249	212	199	776	2,091
MISCELLANEOUS:										
Rewards for Destruction of Wild Animals	56	1,504	2,149	1,437	1,308	721	627	1,947	473	10,222
Petty, Provincial, and Local Establishments	136	1,494	12,511	2,078	3,387	2,316	10,634	26,509	658	59,723
Special Commissions of Enquiry	22,905	...	...	...	475	1,849	1,698	...	...	26,927
Charges on account of Pearl Fishery	...	...	...	...	...	...	...	2,308	...	2,308
Irrecoverable Temporary Loans, written off	...	394	109	...	184	397	342	129	26	1,581
Charges for search for Hidden Treasure	...	...	99	...	...	...	...	9	...	108
Jubilee celebration charges	...	...	10	...	24	...	4	...	...	38
Contributions	42	...	321	402	1,316	297	1,250	576	426	4,630
Rents, Rates, and Taxes	2,188	57	2,758	222	3,259	...	...	726	10,995	20,205
Petty Construction and Repairs	69	...	...	15	...	...	...	...	...	84
Extraordinary Items	1,639	...	...	...	...	...	...	...	...	1,639
Miscellaneous and Unforeseen Charges	280	122	292	555	3,407	776	532	6,015	1,715	13,694
Miscellaneous Refunds	98	64	630	140	685	612	304	228	213	2,974
TOTAL CHARGES IN INDIA Rx.	31,308	4,929	24,734	6,727	27,773	16,706	20,775	53,101	27,996	214,049

CHARGES IN ENGLAND:		£	
Examination Expenses and Allowances of Candidates for the Indian Civil Service		9,205	
Cost of Insignia, etc., of the Orders of the "Star of India," and the "Indian Empire"		1,053	
Composition in lieu of Stamp Duty on India Debentures and India Bills		712	
Contribution towards the expenses of the International Tariffs Bureau, at Brussels		198	
Moiety of Expenditure in connection with the Royal Commission on the administration of the Expenditure of India		221	
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board		125	
Allowance, etc., of a Member of the Indian Famine Commission		113	
Expenditure in connection with the Indian Currency Committee		2,712	
Fees, etc., and Passage to and from India, of Members of the Indian Plague Commission		4,411	
Sundries		5	
	£	18,755	
Miscellaneous Charges connected with the supply of Stores to India:			
Commission on Freight, Lighterage, Dock Dues, Packing, etc.	4,372		
Cost of Stores lost in transit to India, General Average, etc.	147		
	4,519		
TOTAL CHARGES IN ENGLAND	£		23,274
EXCHANGE ON CHARGES IN ENGLAND	Rx.		11,684
TOTAL MISCELLANEOUS CHARGES	Rx.		249,007

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1898-99.

Section F.—Famine Relief and Insurance.

Expenditure *Rx.* 1,187,314.

Major Head.	No of Account.	Detail of Accounts.	Page.	Amount of each Account.	
				Detail.	Major Head Total.
					Expenditure.
				Rx.	*Rx.*
Famine Relief .	45	Charges	108	...	40,054
Construction of Protective Railways .	46	Capital Expenditure . . .	109	...	690,353
Construction of Protective Irrigation Works . .	46A	Capital Expenditure . . .	110	...	11,669
	46B	Detailed account of Ordinary Capital Expenditure to 31st March 1899 .	111	285,433	...
	46C	Summary of Capital Expenditure on Construction of Protective Railways and Irrigation Works to 31st March 1899	111	9,151,141	...
Reduction or Avoidance of Debt .	47	Charges	111	...	445,238
				Total .	1,187,314

No. 5.—ACCOUNT of FAMINE RELIEF for the Year ended 31st March 1899.

	India, General.	Central Provinces.	Burma.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Charges in the Civil Department.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*
Salaries and Establishments	816	1,612	...	1,082	...	77	772	815	5,174
Relief Works in Charge of Civil Officers—									
Communications:									
Wages of labour	...	614	...	366	...	...	—*288*	1	693
Other charges	...	85	...	8	...	...	40	672	805
Miscellaneous Public Improvements:									
Wages of labour	...	13	...	654	...	...	—*6*	9	670
Other charges	...	...	...	...	...	...	...	238	238
Irrigation:									
Wages of labour	...	2	...	...	...	...	...	...	2
Other charges	...	...	...	...	...	...	11	...	11
Relief to people employed otherwise than on Relief Works (Weavers, etc.)	...	15	...	30	...	...	99	784	928
Gratuitous Relief	104	842		242	...	...	76	3,165	4,429
Miscellaneous—									
Share of cost of labour-employing works undertaken by private individuals	...	...	...	21	...	...	52	...	73
Other charges	...	5,006	...	505	...	...	1	8	5,520
Total Charges in the Civil Department . Rx.	920	8,189	...	2,908	...	77	757	5,692	18,543
Charges in the Public Works Department.									
Relief Works in charge of Public Works Officers—									
Communications:									
Wages of labour	220	...	...	...	...	...	48	(*a*)501	769
Other charges	55	...	45	284	—*52*	...	—*3,624*	(*b*)1,690	—*1,602*
Miscellaneous Public Improvements:									
Other charges	...	...	...	—*55*	...	...	5,006	...	4,951
Irrigation:									
Wages of labour	188	...	...	...	...	...	10	5,480	5,678
Other charges	49	...	...	—*57*	...	...	—*320*	11,763	11,435
Construction of Railways:									
Wages of labour	...	...	...	...	...	...	...	31	31
Other charges	...	...	50	148	...	...	39	11	248
Total Charges in the Public Works Department . Rx.	512	...	95	320	—*52*	...	1,159	19.476	21,510
TOTAL CHARGES IN INDIA . Rx.	1,432	8,189	95	3,228	—*52*	77	1,916	25,168	40,053
CHARGES IN ENGLAND:									
Stores for India . . . . . £									1
TOTAL FAMINE RELIEF Rx.									40,054

(*a*) Includes Rx. 45 for Military Works.

(*b*) Includes Rx. —*10* for Military Works.

No. 46.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS during, and to end of, the Year 1898-99.

RAILWAYS.	EXPENDITURE DURING THE YEAR.			TOTAL EXPENDITURE TO END OF THE YEAR.			REMARKS.
	Charged to Protective Works.	Charged to Revenue and to Capital Expenditure not charged to Revenue.	TOTAL.	Charged to Protective Works.	Charged to Revenue and to Capital Expenditure not charged to Revenue.	TOTAL.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Bengal.							
Assam-Behar—Assam-Behar Section	...	...	...	242,995	1,023,570	(*a*)1,266,565	(*a*) Outlay to end of 1891-92; subsequent outlay included with Eastern Bengal Railway.
Do. Tirhoot Section	...	...	...	186,061	310,338	(*b*)496,399	(*b*) Outlay to end of 1888-89; subsequent outlay included with Tirhoot Railway.
Central Provinces.							
Bilaspur-Etawah Survey	...	...	...	18,088	—*10,575*	7,513	
Punjab.							
Rewari-Ferozepore	...	...	...	1,224,504	72,482	(*c*)1,296,986	(*c*) Outlay to end of 1895-96; subsequent outlay included with Rajputana-Malwa Railway.
Madras.							
Vizagapatam-Raipur Survey	...	...	...	16,054	8,450	24,504	
Bellary-Kistna	...	...	...	863,488	794,353	1,657,841	
East Coast	56,800	...	56,800	3,588,787	2,301,526	5,890,313	
Godavari Bridge	166,752	...	166,752	166,752	153,778	320,530	
South Indian	—*195,879*	...	—*195,879*	(*d*)248,725	2,189,767	2,438,492	(*d*) On Nellore Branch . . . . Rx. 346,855 „ Villupuram-Dharmavaram Section . 22,715 „ amalgamated Line . . . —*120,845* 248,725
Guntakal-Mysore frontier	—*378*	...	—*378*	13,005	576,879	589,884	
Bezwada-Madras (Ennur-Bezwada Section)	662,961	...	662,961	662,961	1,646,811	2,309,772	
Ditto (Madras-Ennur Section)	97	...	97	97	59,759	59,856	
Bombay.							
Southern Mahratta (depreciation on works)	...	...	...	9,767	42,940	52,707	
TOTAL	690,353	...	690,353	7,241,284	9,170,078	16,411,362	

NOTE.—Details of the expenditure for the construction of these lines are given in Account No. 70, pages 204 and 205, in which the expenditure charged to Protective Works is incorporated and deducted at foot.

No. 46A.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS during, and to end of, the Year 1898-99.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.							
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal.															
Orissa Coast Canal	...	...	...	...	...	...	...	70,069	16,112	419	...	...	86,600	...	(*a*) 86,600
N.-W. P. and Oudh.															
Betwa Canal	13	...	...	—*101*	—*88*	...	—*88*	310,095	87,196	9,559	2,257	21	409,128	*861*	408,267
Punjab.															
Swat River Canal	2,454	564	51	39	3,108	...	3,108	301,500	75,397	11,110	1,056	...	389,063	*559*	388,504
Madras.															
Buckingham Canal	...	...	...	...	...	...	...	65,468	1,067	76	...	...	66,611	...	66,611
Rushikulya Project	4,968	1,038	—*651*	...	5,355	*20*	5,335	345,642	73,278	12,370	...	341	431,631	*773*	430,858
Surveys	...	...	...	...	...	...	...	610	8,086	336	...	...	9,032	...	9,032
	4,968	1,038	—*651*	...	5,355	*20*	5,335	411,720	82,431	12,782	...	341	507,274	*773*	506,501
Bombay.															
Gokak Canal, 1st Section	...	...	...	...	...	...	...	32,480	7,028	591	...	...	40,099	*5*	40,094
Mhasvad Tank	170	39	...	...	209	...	209	158,317	34,232	6,279	...	...	198,828	*147*	198,681
Nira Canal	849	173	10	...	1,032	...	1,032	421,074	102,594	12,683	...	...	536,351	*800*	535,551
Chankapur Tank	131	4	...	...	135	*3*	132	5,999	2,437	717	...	...	9,153	*40*	9,113
Maladevi Tank	...	...	...	...	...	...	...	3,782	1,651	145	...	...	5,578	*7*	5,571
Shetphal Tank (Nira Canal)	1,603	362	—*3*	...	1,962	*21*	1,941	13,819	2,613	—*3*	...	...	16,429	*21*	16,408
	2,753	578	*7*	...	3,338	*24*	3,314	635,471	150,555	20,412	...	...	806,438	*1,020*	805,418
Total Construction	10,188	2,180	—*593*	—*62*	11,713	*44*	11,669	1,728,855	411,691	54,282	3,313	362	2,198,503	*3,213*	2,195,290
Deduct—Outlay charged to Minor Works (*b*)	...	...	...	...	...	...	...	*194,894*	*75,113*	*15,803*	...	...	*285,810*	*377*	*285,433*
Net—Charged to Construction of Protective Irrigation Works	10,188	2,180	—*593*	—*62*	11,713	*44*	11,669	1,533,961	336,578	38,479	3,313	362	1,912,693	*2,836*	1,909,857
Divisible under—															
India							*Rx.*	11,669							1,900,984
England							£	...							5,096
Exchange							*Rx.*	...							3,177

(*a*) This expenditure is a grant-in-aid sanctioned by the Imperial Government from the Protective Grant, other construction outlay has been incurred from Provincial Revenues.
(*b*) Details are given in Account No. 46B.

No. 46B.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION MINOR WORKS to 31st March 1899, on which the EXPENDITURE is now charged to PROTECTIVE.

PROVINCES AND CANALS.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
N.-W. P. and Oudh.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Betwa Canal	2,153	15,106	644	...	17,903	...	17,903
Punjab.							
Swat River	100,220	28,877	4,933	...	134,030	*162*	133,868
Bombay.							
Gokak Canal, First Section and Storage Works .	7,538	2,168	633	...	10,339	*5*	10,334
Mhasvad Tank	29,467	5,423	2,880	...	37,770	*83*	37,687
Nira Canal	53,450	21,361	6,192	...	81,003	*127*	80,876
Chankapur Tank	1,681	1,240	511	...	3,432	...	3,432
Maladevi Tank	385	938	10	...	1,333	...	1,333
	92,521	31,130	10,226	...	133,877	*215*	133,662
GRAND TOTAL .	194,894	75,113	15,803	...	285,810	*377*	285,433

No. 46C.—SUMMARY of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS and IRRIGATION WORKS.

YEARS.	STATE RAILWAYS.			IRRIGATION.				TOTAL.			
	India.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1881-82 . .	614,551	67,852	682,403	135,449	...	...	135,449	750,000	...	67,852	817,852
1882-83 . .	*—129,101*	*—4,028*	*—133,129*	263,443	...	...	263,443	134,342	...	*—4,028*	130,314
1883-84 . .	626,461	22,787	649,248	283,191	26	6	283,223	909,652	26	22,793	932,471
1884-85 . .	946,457	...	946,457	253,046	...	...	253,046	1,199,503	...	...	1,199,503
1885-86 . .	589,000	...	589,000	186,807	...	...	186,807	775,807	...	...	775,807
1886-87 . .	200,000	...	200,000	107,979	...	...	107,979	307,979	...	...	307,979
1887-88 . .	...	...	...	91,006	...	...	91,006	91,006	...	...	91,006
1888-89 . .	...	...	...	70,537	...	...	70,537	70,537	...	...	70,537
1889-90 . .	...	...	...	71,457	...	...	71,457	71,457	...	...	71,457
1890-91 . .	...	...	...	74,392	...	...	74,392	74,392	...	...	74,392
1891-92 . .	484,795	...	484,795	75,453	1,728	750	77,931	560,248	1,728	750	562,726
1892-93 . .	984,469	...	984,469	55,054	3,583	2,156	60,793	1,039,523	3,583	2,156	1,045,262
1893-94 . .	1,060,954	...	1,060,954	56,044	186	121	56,351	1,116,998	186	121	1,117,305
1894-95 . .	556,867	...	556,867	42,793	173	144	43,110	599,660	173	144	599,977
1895-96 . .	529,867	...	529,867	38,317	...	...	38,317	568,184	...	...	568,184
1896-97 . .	...	...	...	46,830	...	...	46,830	46,830	...	...	46,830
1897-98 . .	...	...	...	37,517	...	...	37,517	37,517	...	...	37,517
1898-99 . .	690,353	...	690,353	11,669	...	...	11,669	702,022	...	...	702,022
TOTAL .	7,154,673	86,611	7,241,284	1,900,984	5,696	3,177	1,909,857	9,055,657	5,696	89,788	9,151,141

No. 47.—ACCOUNT of REDUCTION or AVOIDANCE of DEBT for INSURANCE against FAMINE, for the YEAR ended 31st March 1899.

INDIA, GENERAL.	*Rx.*
Amount transferred from Revenue for Reduction or Avoidance of Debt	445,238

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1898-99.

Section G.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance).

Expenditure *Rx.* 1,453.

Major Head.	No. of Account.	Detail of Account.	Page.	Amount of each Account.	
				Detail.	Major Head Total. Expenditure.
					Rx.
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	48	Capital Expenditure . . .	114	...	1,453
				TOTAL .	1,453

No. 48.—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against REVENUE in addition to that under FAMINE INSURANCE) for, and to end of, the Year 1898-99.

PROVINCES AND RAILWAYS.	DURING THE YEAR 1898-99.	TO CLOSE OF PREVIOUS YEAR.	TOTAL TO END OF 1898-99.	REMARKS.
	Rx.	*Rx.*	*Rx.*	
IMPERIAL.				
India.				
Bhopal	...	131,057	131,057	Details of Construction expenditure on Lines are exhibited in Account No. 70, pages 204 and 205, in which this expenditure is incorporated and deducted at foot.
Punjab.				
North Western (Frontier Sections)	...	4,882,802	4,882,802	
Frontier Railway Reserve Material	...	230,038	230,038	
Madras.				
Vizagapatam-Raipur Survey	...	8,450	8,450	
East Coast	...	201,225	201,225	
TOTAL IMPERIAL	...	5,453,572	5,453,572	
PROVINCIAL.				
Assam.				
Jorhat	1,548	90,265	91,813	
Cherra-Companygunj	41	76,912	76,953	
Bengal.				
Kaunia-Dhurla Section, Eastern Bengal	...	97,251	97,251	
N.-W. Provinces and Oudh.				
Lucknow-Sitapur-Seramau Section, Lucknow Bareilly	...	358,346	358,346	
Madras.				
Mayavaram-Mutupet	—199	249,705	249,506	
Bombay.				
Hyderabad-Shadipalli	63	183,780	183,843	
TOTAL PROVINCIAL	1,453	1,056,259	1,057,712	
GRAND TOTAL	1,453	6,509,831	6,511,284	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1898-99.

Section H.—Railway Revenue Account.

Revenue *Rx.* 22,740,802. Expenditure *Rx.* 23,682,928.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.* (a)
State Railways . .	49	Gross Receipts and Working Expenses .	116	...	19,613,969	9,985,291
	49A	Interest on Debt	118	...	...	5,611,999
	49A	„ „ India	118	4,159,685	...	...
	49B	„ „ England, E. I. Railway .	120	453,442	...	...
	49C	„ „ „ E. B. Railway .	120	50,408	...	...
	49D	„ „ „ North-Western (S. P. and D.) Railway . .	120	238,059	...	...
	49E	„ „ „ Oudh and Rohilkhand Railway .	121	490,156	...	...
	49F	„ „ „ South Indian Railway . . .	121	220,249	...	...
		Annuities in purchase of Railways . .	120	...	...	2,574,490
	49B	East Indian Railway . . .	120	1,773,264	...	...
	49C	Eastern Bengal Railway . . .	120	183,299	...	...
	49D	North-Western (Sind, Punjab and Delhi) Railway	120	617,927	...	...
	50	Interest chargeable against Companies on Advances	121	...	...	461,846
	51	Interest on Capital deposited by Companies .	121	...	...	1,235,956
Guaranteed Companies	49A	Net Traffic Receipts	118	...	3,082,673	...
	49A	Surplus Profits, Land and Supervision .	118	...	...	398,234
	49A	Interest	118	...	...	3,256,370
	52	Detailed Account of Charges for Surplus Profits, Land and Supervision . . .	122	398,234	...	...
	53	Total amount advanced for Guaranteed Interest	123	...	...	...
Subsidized Companies	54	Repayment of Advances of Interest . .	123	...	44,160	...
	54A	Land and Subsidy	123	...	...	104,405
Miscellaneous Railway Expenditure . .	55	Miscellaneous Charges and Surveys . .	124	...	...	54,337
				TOTAL .	22,740,802	23,682,928

(a) Includes Rx. 528,915 on account of Surplus Profits and Provident Fund of the East Indian, Rajputana-Malwa, Burma, Bengal Central, Lucknow-Bareilly, South Indian, Mysore and Southern Mahratta Railways.

No. 49.—DETAILED ACCOUNT showing the REVENUE EARNINGS and WORKING

PROVINCES AND RAILWAYS.	No. of Items.	Capital Outlay to 31st March 1899.	GROSS EARNINGS. Coaching Traffic.	Goods Traffic.	Miscellaneous and Suspense.	TOTAL.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
GUARANTEED RAILWAYS.						
Great Indian Peninsula	1	28,064,236	758,757	2,890,774	33,434	3,682,965
Bombay, Baroda and Central India	2	11,031,150	407,833	1,200,557	66,114	1,674,504
Madras	3	12,187,228	371,253	639,312	12,973	1,023,538
TOTAL GUARANTEED RAILWAYS			1,537,843	4,730,643	112,521	6,381,007
STATE RAILWAYS. *India, General.*						
East Indian	4	(*a*)38,333,913	1,799,219	4,114,500	*97,380	6,011,099
Rajputana-Malwa System, including Godhra-Rutlam-Nagda	5	15,044,368	673,941	1,621,227	—9,092	2,286,076
Bhopal	6	238,577	...	...	19,336	19,336
Palanpur-Deesa	7	23,326	1,651	2,362	14	4,027
			2,474,811	5,738,089	107,638	8,320,538
Central Provinces.						
Bengal-Nagpur	8	(*f*)15,311,421	146,619	522,809	68,702	738,130
Wardha Coal	9	499,033	...	...	20,960	20,960
Umaria Colliery	10	112,111	...	...	47,887	47,887
Warora Colliery	11	178,512	...	...	60,939	60,939
			146,619	522,809	198,488	867,916
Burma.						
Burma	12	9,593,677	445,978	404,817	16,959	867,754
Assam.						
Assam-Bengal	13	(*f*) 8,002,046	81,961	56,560	3,686	142,207
Jorhat	14	91,813	1,175	8,075	153	9,403
Cherra-Compauyguni	15	76,953	...	800	—149	651
			83,136	65,435	3,690	152,261
Bengal.						
Eastern Bengal	16	(*b*)11,672,037	496,451	821,739	96,703	1,414,893
Bengal Central†	17	(*f*) 1,245,152	68,183	25,349	10,284	103,816
Bengal and North-Western and Tirhoot	18	2,727,238	247,050	334,612	81,719	663,381
			811,684	1,181,700	188,706	2,182,090
North-Western Provinces and Oudh.						
Oudh and Rohilkhand	19	(*c*) 11,722,016	415,973	515,226	77,628	1,008,827
Indian Midland	20	(*f*) 10,023,680	209,903	353,194	8,266	571,363
Lucknow-Bareilly	21	952,753	36,611	64,628	3,154	104,393
			662,487	933,048	89,048	1,684,583
Punjab.						
North-Western	22	(*d*)46,910,490	1,139,158	2,377,959	124,584	3,641,701
Madras.						
South Indian	23	(*e*)7,141,772	426,365	394,057	23,168	843,590
East Coast (including Ennur-Bezwada)	24	8,200,085	158,166	138,811	16,394	313,371
Bezwada-Madras (Ennur-Madras Section)	25	59,856	3,627	763	17	4,407
Guntakal-Mysore Frontier	26	589,884	15,110	22,766	901	38,783
Mysore	27	(*f*) 1,518,630	43,675	75,171	2,177	121,023
Mayavaram-Mutupet	28	249,506	18,056	6,264	264	24,584
			665,005	637,832	42,921	1,345,758
Bombay.						
Southern Mahratta	29	(*g*) 9,822,153	133,100	365,355	978	499,433
Dhond-Manmad	30	1,143,691	...	...	(*h*)28,964	28,964
Hyderabad-Shadipalli	31	183,843	10,647	12,141	183	22,971
			143,747	377,496	30,125	551,368
TOTAL STATE RAILWAYS			6,572,625	12,239,185	802,159	19,613,969

* Includes £230 on account of rent of premises in England occupied by the East Indian Railway Company, and *Rx.* 115, Exchange thereon

† Although for convenience classified among State Railways, this line is the property of the Bengal Central Railway Company.

(*a*) The actual Capital cost of the East Indian Railway is as follows:

By Company before purchase	£ 30,650,000	This excludes the premium on the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or in purchase of Annuities.
„ Government before purchase	Rx. 264,527	
„ Government after purchase	Rx. 7,419,386	
	Rx. 38,333,913	

(*c*) The actual cost of the Oudh and Rohilkhand Railway is as follows:

By Company before purchase	£ 9,300,000	This excludes the premium on share capital.
„ Government after purchase	Rx. 2,422,016	
	Rx. 11,722,016	

(*d*) The actual cost of the North-Western Railway is as follows:

By Company before purchase on S. P. & D.Ry	£ 11,075,320	This excludes the premium on commuted value of Capital Stock, or the premium issued in excess for purchase of Annuities
„ Government before purchase do.	287,047	
„ Government before and after purchase on the combined undertaking . .	Rx. 35,548,123	
	Rx. 46,910,490	

(*f*) Rupee outlay.

(*g*) Represents rupee outlay by the Southern Mahratta Railway Company and outlay by Government on the Bellary-Kistna Railway.

(*h*) Net Receipts.

EXPENSES of RAILWAYS in INDIA during the Year 1898-99.

WORKING EXPENSES.						NET RECEIPTS.	Percentage of net receipts on Capital Outlay.	No. of Items.
Maintenance of Way, Works, and Stations.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses.	General Charges, Miscellaneous, and Suspense.	TOTAL.			
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
398,179	779,610	365,085	300,773	210,669	2,054,316	1,628,649	5·80	1
182,516	275,263	87,348	101,339	78,077	725,143	949,361	8·61	2
125,538	203,410	40,145	84,438	65,344	518,875	504,663	4·14	3
706,233	1,258,283	492,578	486,550	354,690	3,298,334	3,082,673		
492,577	619,594	227,669	380,147	315,636	2,026,623	3,984,476	10·39	4
260,817	362,838	91,698	166,505	221,656	1,103,514	1,182,562	7·86	5
...	...	...	...	11,393	11,393	7,943	3·33	6
385	595	157	285	(*j*)1,229	2,651	1,376	5·90	7
753,779	974,027	319,524	546,937	549,914	3,144,181	5,176,357		
103,103	103,960	26,617	61,190	66,812	361,682	376,448	2·46	8
...	...	...	...	13,177	13,177	7,783	1·56	9
...	...	...	...	45,107	45,107	2,780	2·48	10
...	...	...	...	42,662	42,662	18,277	10·24	11
103,103	103,960	26,617	61,190	167,758	462,628	405,288		
126,501	171,297	42,829	95,184	75,497	511,308	356,446	3·71	12
68,678	22,730	5,224	16,770	24,534	137,936	4,271	·95	13
2,429	1,684	1,515	1,825	1,365	8,818	585	·64	14
8,719	850	347	519	292	10,727	*—10,076*	...	15
79,826	25,264	7,086	19,114	26,191	157,481	*—5,220*		
179,835	145,323	57,371	158,021	123,893	664,443	750,450	6·43	16
15,707	10,702	5,392	12,782	22,610	67,193	36,623	2·94	17
80,517	61,869	13,195	49,612	(*k*) 275,163	482,356	181,025	6·64	18
276,059	217,894	77,958	220,415	421,666	1,213,992	968,098		
135,113	113,616	78,232	85,286	66,973	479,220	529,607	4·52	19
62,857	126,525	31,660	45,393	58,214	324,559	246,804	2·46	20
...	...	...	...	53,038	53,038	51,355	5·39	21
197,970	240,141	109,892	130,589	178,225	856,817	827,766		
549,215	706,945	196,552	286,716	176,027	1,915,455	1,726,246	3·68	22
85,199	182,793	47,577	78,762	72,639	466,970	376,620	5·27	23
49,182	68,070	14,266	40,203	52,856	224,577	88,794	1·08	24
709	823	190	347	494	2,563	1,844	3·08	25
6,539	8,160	2,447	4,482	5,328	26,956	11,827	2·01	26
20,626	25,475	7,590	13,916	19,014	86,621	34,402	2·26	27
2,493	5,344	1,393	2,303	5,467	17,000	7,584	3·04	28
164,748	290,665	73,463	140,013	155,798	824,687	521,071		
84,580	107,743	32,344	59,319	70,435	354,421	145,012	1·48	29
...	...	...	...	...	...	28,964	2·53	30
4,716	...	...	...	10,690	15,406	7,565	4·11	31
89,296	107,743	32,344	59,319	81,125	369,827	181,541		
2,340,497	2,837,936	886,265	1,559,477	1,832,201	(*l*)9,456,376	10,157,593		

(*b*) The actual Capital cost of the Eastern Bengal Railway is as follows:
- By Company before purchase . . . . £ 3,279,138
- „ Government before purchase . . . . Rx. 42,448
- „ Government before and after purchase on the combined undertaking . . . . . Rx. 8,350,451

Rx. 11,672,037

This excludes the premium on the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or in purchase of Annuities.

(*f*) The actual Capital cost of the South Indian Railway is as follows:
- By Company before purchase . . . . £ 4,703,280
- „ Government after purchase and on system before and after acquisition . . . . Rx. 2,438,492

Rx. 7,141,772

This excludes premium on commuted value of Capital Stock.

(*j*) Includes Rx. 1,001, share of net receipts payable to the Palanpur Durbar.
(*k*) Includes Rx. 195,922, share of net earnings payable to the Bengal and North-Western Railway Company, and contribution to Provident Fund.
(*l*) Exclusive of Rx. 528,915 on account of Surplus Profits paid to Companies. (See Note (*a*) page 115).

H—Railway Revenue Account.

No. 49A.—ABSTRACT ACCOUNT showing the RECEIPTS and CHARGES of the

PROVINCES AND RAILWAYS.	No. of Items.	CREDITED UNDER REVENUE HEADS.		CHARGED	
		Net Receipts.	Gross Receipts.	Working Expenses.	Interest and India.
GUARANTEED RAILWAYS.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Great Indian Peninsula	1	1,628,649	3,682,965	2,054,316	1,317
Bombay, Baroda and Central India	2	949,361	1,674,504	725,143	6,557
Madras	3	504,663	1,023,538	518,875	335
TOTAL GUARANTEED RAILWAYS		3,082,673	6,381,007	3,208,334	8,209
STATE RAILWAYS. *India, General.*					
East Indian	4	3,984,476	6,011,099	2,026,623	314,714
Rajputana-Malwa System, including Godhra-Rutlam-Nagda	5	1,182,562	2,286,076	1,103,514	607,005
Bhopal	6	7,943	19,336	11,393	9,506
Palanpur-Deesa	7	1,376	4,027	2,651	933
State Railway Stores	8	...	...	...	2,473
		5,176,357	8,320,538	3,144,181	934,631
Central Provinces.					
Bengal-Nagpur	9	376,448	738,130	361,682	(*b*)111,794
Wardha Coal	10	7,783	20,960	13,177	19,985
Umaria Colliery	11	2,780	47,887	45,107	4,625
Warora Colliery	12	18,277	60,939	42,602	7,284
Bilaspur-Etawah	13	...	...	...	300
Nagpur-Chattisgarh Depreciation Account	14	...	...	...	2,628
		405,288	867,916	462,628	146,616
Burma.					
Burma	15	356,446	867,754	511,308	307,660
Assam.					
Assam-Bengal Part I	16	4,271	142,207	137,936	13,699
Assam-Bengal Part II	17				136,126
Chittagong Jetties	18	...	...	...	927
Jorhat	19	585	9,403	8,818	3,642
Cherra-Companygunj	20	—10,076	651	10,727	3,077
		—5,220	152,261	157,481	157,471
Bengal.					
Eastern Bengal	21	750,450	1,414,893	664,443	363,676
Bengal Central(*a*)	22	36,623	103,816	67,193	...
Bengal and North-Western and Tirhoot	23	181,025	663,381	482,356	106,790
Tirhoot Extensions	24	...	...	...	28,755
Rungpur-Dhubri (Teesta and Dharlla Bridges)	25	...	...	...	1,226
Ranaghat-Bhagwangola	26	...	...	...	1,209
		968,098	2,182,090	1,213,992	501,696
North-Western Provinces and Oudh.					
Oudh and Rohilkhand	27	529,607	1,008,827	479,220	94,659
Indian Midland	28	246,804	571,363	324,559	(*c*) 21,643
Ghaziabad-Moradabad	29	...	...	...	4,095
Lucknow-Bareilly	30	51,355	104,393	53,038	(*d*)36,613
Agra-Delhi Chord	31	...	...	...	248
		827,766	1,684,583	850,817	157,258
Punjab.					
North-Western	32	1,726,246	3,641,701	1,915,455	1,425,477
Mari-Attock	33	...	...	...	57,982
Lyallpur-Khanewal	34	...	...	...	7,010
Peshawar Railway Reserve Material	35	...	...	...	1,459
Frontier Railway Reserve Material	36	...	...	...	17,497
Petroleum Operations, Baluchistan	37	...	...	...	477
Jullundur-Hoshiarpur	38	...	...	...	60
Ludhiana-Ferozepore	39	...	...	...	113
Indus Bridge (Kotri-Rohri)	40	...	...	...	8,821
		1,726,246	3,641,701	1,915,455	1,518,806
Madras.					
South Indian	41	376,620	843,590	466,970	101,458
East Coast (including Ennur-Bezwada)	42	88,794	313,371	224,577	313,608
Bezwada-Madras (Madras-Ennur section)	43	1,844	4,407	2,563	2,392
Guntakal-Mysore Frontier	44	11,827	38,783	26,056	23,603
Mysore	45	34,402	121,023	86,621	...
Godavari Bridge	46	...	...	...	9,486
Mayavaram-Mutupet	47	7,584	24,584	17,000	9,984
Vizagapatam-Raipur	48	...	...	...	980
		521,071	1,345,758	824,687	461,511
Bombay.					
Shadipalli-Jodhpore Frontier	49	...	...	...	2,048
Southern Mahratta	50	145,012	499,433	354,421	(*e*)66,314
Dhond-Manmad	51	28,964	28,964	...	45,688
Hyderabad-Shadipalli	52	7,565	22,971	15,406	7,353
Southern Mahratta (depreciation on works)	53	...	...	...	2,108
		181,541	551,368	369,827	123,511
TOTAL STATE RAILWAYS		10,157,593	19,613,969	9,456,376	(*g*)4,309,250

(*a*) Although for convenience classified among State railways, this line is the property of the Bengal Central Railway Company.

(*b*) Interest on the Capital Outlay incurred by Government on the Katni-Umaria Section, Rx. 19,415, and interest on advances in India, Rx. 92,379.

(*c*) Interest on advances in India, Rx. 21,283, and interest on overdrawn Capital Rx. 360.

(*d*) 38, Interest on Debt . . . . . *Rx.* 20,485
" Capital deposited by Companies . 16,128
36,613

(*e*) Interest on the Capital outlay on the Bellary-Kistna Railway.

(*f*) Interest charges for the Mysore Railway are included in the amount of interest shown against the Southern Mahratta Railway.

GOVERNMENT in respect of RAILWAYS during the Year 1898-99.

UNDER EXPENDITURE HEADS.						NET LOSS OR GAIN TO GOVERNMENT.		No. of Items.
Annuities.		Payment to Companies on account of Surplus Profits & Provident Fund.	Charges for Land.	Cost of Controlling Establishment.	Total Charges.	Gain.	Loss.	
England.	Exchange.							
£	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
1,190,024	597,418	144 901	1,242	3,399	3,992,617	...	309,652	1
437,199	219,484	206,677	409	1,154	1,596,683	77,821	...	2
535,302	268,734	10,267	27,851	2,274	1,363,638	...	340,100	3
2,162,525	1,085,636	361,845	29,5 2	6,827	6,952,938	...	(h) 571,931	
1,521,222	763,687	307,325	...	...	4,933,571	1,077,528	...	4
...	...	109,357	...	...	1,819,876	466,200	...	5
...	...	...	...	...	20,899	...	1,563	6
...	...	...	...	...	3,584	443	...	7
...	...	...	...	...	2,473	...	2,473	8
1,521,222	763,687	416,682	...	...	6,780,403	1,540,135	...	
288,200	144,683	...	...	...	906,359	...	168,229	9
...	...	...	...	...	33,102	...	12,202	10
...	...	...	...	...	49,732	...	1,845	11
...	...	...	...	...	49,946	10,993	...	12
...	...	...	...	...	300	...	300	13
...	...	...	...	...	2,628	...	2,628	14
288,200	144,683	...	...	...	1,042,127	...	174,211	
50,503	25,354	15,808	...	...	910,633	...	42,879	15
...	...	...	...	...	} 394,780	...	252,573 {	16
71,250	35,769	...	...	...				17
...	...	...	...	...	927	...	927	18
...	...	...	...	...	12,460	...	3,057	19
...	...	...	...	...	13,804	...	13,153	20
71,250	35,769	...	...	...	421,971	...	269,710	
155,595	78,112	...	...	...	1,261,826	153,667	...	21
33,750	16,943	9,974	...	...	127,860	...	24,044	22
...	...	...	...	...	589,146	74,235	...	23
...	...	...	...	...	28,755	...	28,755	24
...	...	...	...	...	1,266	...	1,266	25
...	...	...	...	...	1,209	...	1,209	26
189,345	95,055	9,974	...	...	2,010,062	172,028	...	
326,331	163,825	...	...	...	1,064,035	...	55,208	27
246,080	123,538	...	...	...	715,820	...	144,457	28
...	...	...	...	...	4,095	...	4,095	29
...	...	7,058	...	...	96,709	7,684	...	30
...	...	...	...	...	248	...	248	31
572,411	287,363	7,058	...	...	1,880,907	...	196,324	
569,889	286,097	...	...	...	4,196,918	...	555,217	32
...	...	...	...	...	57,982	...	57,982	33
...	...	...	...	...	7,010	...	7,010	34
...	...	...	...	...	1,459	...	1,459	35
...	...	...	...	...	17,497	...	17,497	36
...	...	...	...	...	477	...	477	37
...	...	...	...	...	60	...	60	38
...	...	...	...	...	113	...	113	39
...	...	...	...	...	8,821	...	8,821	40
569,889	286,097	...	...	...	4,290,337	...	648,636	
176,635	88,675	28,866	...	...	862,604	...	19,014	41
...	...	...	...	...	538,185	...	224,814	42
...	...	...	...	...	4,955	...	548	43
...	...	...	...	...	50,559	...	11,776	44
(f) ...	...	10,268	...	...	96,889	24,134	...	45
...	...	...	...	...	9,486	...	9,486	46
...	...	...	...	...	26,984	...	2,400	47
...	...	...	...	...	980	...	980	48
176,635	88,675	39,134	...	...	1,590,642	...	244,884	
...	...	...	...	...	2,048	...	2,048	49
272,235	136,668	40,259	...	...	869,897	...	370,464	50
...	...	...	...	...	45,688	...	16,724	51
...	...	...	...	...	22,759	212	...	52
...	...	...	...	...	2,108	...	2,108	53
272,235	136,668	40,259	...	...	942,500	...	391,132	
(g)3,711,690	(g)1,863,351	528,915	...	...	19,869,582	...	(h)255,613	

(g) Shown in Account No. 3 under Railway Revenue Account—

	India. Rx.	England. £	Exchange. Rx.
Interest on Debt	4,159,685	966,906	485,408
Annuities in purchase of Railways	...	1,714,016	860,474
Interest chargeable against Companies on Advances	133,077	218,884	109,885
Interest on Capital deposited by Companies	16,488	811,884	407,584
TOTAL	4,309,250	3,711,690	1,863,351

(h) Net Loss on Guaranteed and State Railways as above — Rx. 827,544

Add:

Net Payment on account of Subsidised Railways, Accounts Nos. 54 and 54A. — Rx. 60,245

Miscellaneous Railway Expenditure, Account No. 55 — Rx. 54,337

TOTAL LOSS ON RAILWAYS AS DERIVED FROM ACCOUNTS NOS. 2 AND 3 — Rx. 942,126

No. 49B.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1898-99, of the EAST INDIAN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on Debenture Stock	...	64,694	32,433	97,037
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	229,849	115,389	345,238
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	7,435	3,732	11,167
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of June 1895, and at 3½ per cent. from 1st July 1895 to end of last year, *plus* half the Outlay of the year	314,714	...	...	314,714
TOTAL INTEREST ON DEBT	314,714	301,883	151,554	768,150
ANNUITIES IN PURCHASE.				
Annuity terminating in 1953 at the rate of £5-12-6 for every £100 Stock of the Company	...	849,142	426,288	1,275,430
Sinking Funds pursuant to Acts 42 and 43 Vict., c. 206, Section 51 and 44 and 45, Vict. c. 53, Section 2(*a*)	...	68,068	34,172	102,240
Contribution towards management	...	1,374	690	2,064
Interest in lieu of deferred Annuity	...	262,000	131,530	393,530
TOTAL ANNUITIES IN PURCHASE	...	1,180,584	592,680	1,773,264
TOTAL	314,714	1,482,472	744,234	2,541,420

No. 49C.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1898-99, of the EASTERN BENGAL RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on Debenture Stock	...	13,947	7,002	20,949
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	19,592	9,835	29,427
Interest on India 3 per cent. Stock issued in redemption of Debenture Stock	...	21	11	32
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	363,676	...	...	363,676
TOTAL INTEREST ON DEBT	363,676	33,560	16,848	414,084
ANNUITIES IN PURCHASE.				
Annuity terminating in 1957 at the rate of £6-3-4·79 for every £100 Stock of the Company	...	116,831	58,652	175,483
Sinking Funds pursuant to Act 44 and 45, Vict., c. 53, Section 2 (*a*)	...	5,075	2,547	7,622
Contribution towards management	...	129	65	194
TOTAL ANNUITIES IN PURCHASE	...	122,035	61,264	183,299
TOTAL	363,676	155,595	78,112	597,383

No. 49D.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1898-99, of the NORTH-WESTERN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
North-Western Railway.				
Interest on India 3½ per cent. Stock issued in redemption of Sind, Punjab and Delhi Railway Annuity	...	158,492	79,567	238,059
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	1,425,477	...	...	1,425,477
TOTAL INTEREST ON DEBT	1,425,477	158,492	79,567	1,663,536
ANNUITIES IN PURCHASE.				
Sind, Punjab and Delhi Railway.				
Annuity terminating in 1958 at the rate of £5-3-3·141 for every £100 Stock of the Company	...	369,422	185,458	554,880
Sinking Funds pursuant to Acts 44 and 45, Vict., c. 53, Section 2(*a*)	...	41,717	20,943	62,660
Contribution towards management	...	258	129	387
TOTAL ANNUITIES IN PURCHASE	...	411,397	206,530	617,927
TOTAL	1,425,477	569,889	286,097	2,281,463

No. 49E.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1898-99, of the OUDH AND ROHILKHAND RAILWAY.

INTEREST ON DEBT.	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
	Rx.	£	*Rx.*	*Rx.*
Interest on Debenture Stock	...	9,211	4,624	13,835
Interest on India 3½ per cent. Stock	...	—659	—331	—990
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	309,996	155,625	465,621
Interest on India 2½ per cent. Stock issued in redemption of Debenture Stock	...	5,446	2,734	8,180
Discount Sinking Fund in redemption of Debt incurred in excess of money raised	...	2,337	1,173	3,510
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	94,659	...	...	94,659
TOTAL	94,659	326,331	163,825	584,815

No. 49F.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1898-99, of the SOUTH INDIAN RAILWAY.

INTEREST ON DEBT.	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
	Rx.	£	*Rx.*	*Rx.*
Interest on Debenture Stock	...	19,125	9,601	28,726
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	119,887	60,186	180,073
Interest on India 2½ per cent. Stock issued in redemption of Debentures	...	7,623	3,827	11,450
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	101,458	...	...	101,458
TOTAL	101,458	146,635	73,614	321,707

No. 50.—ABSTRACT ACCOUNT of INTEREST chargeable against Companies on ADVANCES debited to IMPERIAL FUNDS, during the Year 1898-99.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
IMPERIAL.	*Rx.*	£	*Rx.*	*Rx.*
Central Provinces.				
Bengal-Nagpur	111,794	89,700	45,031	246,525
Bengal.				
Bengal Central	...	16,250	8,158	24,408
N.-W. P. and Oudh.				
Indian Midland	21,283	43,712	21,945	86,940
Bombay.				
Southern Mahratta	...	69,222	34,751	103,973
TOTAL	133,077	218,884	109,885	461,846

No. 51.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by RAILWAY COMPANIES debited to IMPERIAL FUNDS, during the Year 1898-99.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
IMPERIAL.	*Rx.*	£	*Rx.*	*Rx.*
India.				
East Indian	...	38,750	19,453	58,203
Central Provinces.				
Bengal-Nagpur	...	198,500	99,652	298,152
Burma.				
Burma	...	50,503	25,354	75,857
Assam.				
Assam Bengal	...	71,250	35,769	107,019
Bengal.				
Bengal Central	...	17,500	8,785	26,285
N.-W. P. and Oudh.				
Indian Midland	360	202,368	101,593	304,321
Lucknow-Bareilly	16,128	...	...	16,128
Madras.				
South Indian	...	30,000	15,061	45,061
Bombay.				
Southern Mahratta	...	203,013	101,917	304,930
TOTAL	16,488	811,884	407,584	1,235,956

No. 52.—DETAILED ACCOUNT of CHARGES for SURPLUS PROFITS, LAND and SUPERVISION under GUARANTEED RAILWAYS, for the Year ended 31st March 1899.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Madras.	Bombay.	TOTAL.
SURPLUS PROFITS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Great Indian Peninsula Railway	144,901	...	...	...	...	...	...	...	144,901
Bombay, Baroda and Central India Railway	206,677	...	...	...	...	...	...	...	206,677
Madras Railway	10,267	...	...	...	...	...	...	...	10,267
TOTAL	361,845	...	...	...	...	...	...	...	361,845
COMPENSATION FOR LAND.									
Great Indian Peninsula Railway	...	29	...	...	...	...	...	1,213	1,242
Bombay, Baroda and Central India Railway	...	...	...	...	...	...	...	469	469
Madras Railway	...	...	...	...	...	...	27,851	...	27,851
TOTAL	...	29	...	...	...	...	27,851	1,682	29,562
ESTABLISHMENT.									
Director of Railway Construction, Secretary to Government and Consulting Engineers for Railways, and their Establishments, Salaries, Travelling Allowances and Contingencies	12,600	...	4,800	3,910	9,960	8,022	6,167	10,946	56,405
Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances and Contingencies	...	...	2,185	2,326	6,575	5,207	5,021	10,710	32,024
Deduct—Contribution for Government supervision, audit and control for 1898-99, recoverable from Companies:									
East Indian	*10,000*								
Rajputana-Malwa system	*14,520*								
Bengal and North-Western and Tirhoot	*5,084*								
Bengal-Nagpur	*9,776*								
Bengal Central	*1,000*								
Indian Midland	*6,364*								
Southern Mahratta and Mysore	*10,704*								
Lucknow-Bareilly	*1,140*								
South Indian	*8,417*								
Assam Bengal	*5,467*								
Burma	*9,130*								
	—81,602	...	...	...	...	...	...	...	*—81,602*
TOTAL	*—69,002*	...	6,985	6,236	16,535	13,229	11,188	21,656	6,827
GRAND TOTAL	**292,843**	**29**	**6,985**	**6,236**	**16,535**	**13,229**	**39,039**	**23,338**	**398,234**

No. 53.—STATEMENT showing the TOTAL AMOUNT advanced on account of GUARANTEED INTEREST to INDIAN RAILWAY COMPANIES to 31st March 1899, the NET REVENUE of the several COMPANIES to the 31st of December 1898, appropriated towards the REPAYMENT of that AMOUNT and the BALANCE.

N. B.—For the purposes of this account the Net Revenue and the Payments of Guaranteed Interest made in India are brought to account at the contract rates of Exchange.

COMPANIES.	GUARANTEED INTEREST ADVANCED TO 31ST MARCH 1899.			Aggregate of Net Revenue Balances for the several half-years to 31st December 1898, inclusive, less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	In England.	In India.	TOTAL.		
	£	£	£	£	£
Bombay, Baroda and Central India Railway . .	14,262,994	107,848	14,370,842	13,704,716	666,126
Great Indian Peninsula Railway	40,646,305	482,237	41,128,542	37,374,888	3,753,654
Madras Railway	19,209,120	5,902	19,215,022	10,870,094	8,344,928
TOTAL £	74,118,419	595,987	74,714,406	61,949,698	12,764,708

No. 54.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDIZED RAILWAYS (REPAYMENT OF ADVANCES OF INTEREST) credited to IMPERIAL FUNDS during the Year ended 31st March 1899.

			IMPERIAL.
INDIA—			
Madras—			Rx.
Recovery of NET LOSS on the Mysore Railway (after paying interest) from H. H. the Maharaja of Mysore			43,715
ENGLAND—			
Rohilkund-Kumaon Railway—			
Government share of Surplus Profits taken in reduction of the Company's debt for advances of Interest	£	295	
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	149	
			445
TOTAL RECEIPTS .			44,160

No. 54A.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED RAILWAYS (LAND, SUBSIDY AND ADVANCES of INTEREST) debited to IMPERIAL and PROVINCIAL FUNDS during the Year ended 31st March 1899.

	IMPERIAL.	PROVINCIAL.	
Assam.	Rx.	Rx.	Rx.
Subsidy to the Assam Railway and Trading Company . . .	...	10,000	
Share of joint audit charges of the Assam Railways and Trading Company	...	191	
	...	10,191	10,191
Bengal.			
Bengal and North-Western Railway Company (Land) . . .	24,775	...	
Mymensingh-Jamalpur Railway Company (ditto) . . .	8,839	...	
Brahmaputra Sultanpur Railway Company (ditto) . . .	15,016	...	
South Behar Railway Company (ditto) . . .	26,885	...	
Segowlie-Raksaul Railway Company (ditto) . . .	1,179	...	
Bengal Dooars Railway Campany (ditto) . . .	599		
	77,293	...	77,293
North-Western Provinces and Oudh.			
Hardwar-Dehra Railway Company (Land)	7,966	...	7,966
Punjab.			
Southern Punjab Railway Company (Land)	1,806	...	
Delhi Umballa Kalka Railway Company (ditto) . . .	75		
	1,881		1,881
Madras.			
Nilgiri Railway Company (Land)	1,706	...	1,706
Bombay.			
Ahmedabad-Parantij Railway Company (Land)	30	...	
Tapti Valley Railway Company (ditto)	5,335	...	
Barsi-Pandharpur-Sangola Railway Company (ditto) . . .	3	...	
	5,368	...	5,368
TOTAL .	94,214	10,191	104,405

No. 55.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE, for the Year ended 31st March 1899.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.	Imperial.	Provincial.	TOTAL.
	Rx.	*Rx.*	*Rx.*
India, General.			
Surplus Establishment and Miscellaneous Charges	25,030	...	
Establishment of the Director of Railway Construction (share of)	20,000	...	
Port Store-keeper's Establishment	1,844	...	
Bara-Ajmere and Marwar Survey	4,198	...	
Shadipalli-Balotra Survey	*—3,554*	...	
TOTAL	47,518	...	47,518
Central Provinces.			
Satpura Railway Survey	4,570	...	4,570
Burma.			
Kinu-Kabwet-Thabeitkyin Survey	512	...	
Meiktila-Myingyan (Land)	*—6,674*	...	
Meiktila-Myingyan Survey	*—5,609*	*—505*	
TOTAL	*—11,771*	*—505*	*—12,276*
Assam.			
Akhaura-Bhairab Bazar Survey	24	...	
Tilagaon-Sylhet Survey	1,528	...	
Shatnol-Hajiganj Survey	9	...	
TOTAL	1,561	...	1,561
Bengal.			
Quadrupling Eastern Bengal Railway	923	...	
Ranaghat-Bhagwangola-Raiganj Survey	1,233	...	
Ranaghat-Ganges and Katihar Survey	1,853	...	
Sakri-Jainagar and Bairagnia-Bagaha Survey	*—15*	...	
Kaunia-Dhubri-Gauhati Survey	2,838	...	
Midnapur-Jherriah and Ranchi Plateau Survey	6,922	...	
Barun-Daltongunj Survey	*—3,836*	...	
Sakri-Jainagar Branch (Land)	12,675	...	
Bettiah-Bagaha Extension (ditto)	199	...	
Kissengunj-Katchandpur-Magura Survey	*—10*	...	
Shikarpur-Munshiganj Survey	3	...	
TOTAL	22,785	...	22,785
Punjab.			
Khyber Railway Survey	652	...	
Nowshera-Dargai Survey	545	...	
Kohat-Bannu Survey	5,126	...	
Rewari-Kuchaman Survey	1,844	...	
Sukkur-Shikarpur Survey	264	...	
Ludhiana-Dhuri-Jakhal Survey	*—65*	...	
Abt Material and Engine suspense account	*—31,886*	...	
Frontier Railway Reserve Material	296	...	
Peshawar Railway Reserve Material	741	...	
TOTAL	*—22,483*	...	*—22,483*
Madras.			
Shoranur-Cochin Survey	3,104	...	
Madura-Pamben Survey	2,165	...	
Berhampore-Russelkonda Survey	430	...	
Tinnevelly-Quilon Survey	94	...	
Vizianagram-Raipur Survey	5,822	...	
TOTAL	11,615	...	11,615
Bombay.		...	
Hyderabad-Godavari Valley Railway (Land)	60	...	
Bombay-Sind Connection Survey	987	...	
TOTAL	1,047	...	1,047
GRAND TOTAL . Rx.	54,842	*—505*	54,337

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1898-99.

Section J.—Irrigation.

Revenue *Rx.* 3,463,074. Expenditure *Rx.* 3,193,437.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
					Rx.	*Rx.*
Major Works . .	56	Direct receipts	127	...	2,212,930	...
	57	Working Expenses (Abstract Account) .	127	...	...	940,393
	57A	„ „ (Detailed Account) .	129	940,393	...	...
	58	Portion of Land Revenue due to Irrigation (See also Account No. 13A) . . .	130	...	1,008,759	...
	58	Statement of Financial Results . . .	131	...	...	...
	58	Interest on Debt	130	...	...	1,312,694
Minor Works and Navigation . .	59	Gross Receipts	137	...	241,385	...
	59A	Summary of Receipts from Minor Works and Navigation	138	241,385	...	...
	60	Expenditure (Abstract Account) . .	141	...	...	940,350
	60A	Detailed Account of Expenditure against Capital Account from Imperial and Provincial Funds	145	78,349	...	...
	60B	Detailed Account of Expenditure against Revenue Account from Imperial, Provincial and Local Funds	148	220,069	...	...
			Total .		3,463,074	3,193,437

No. 56.—ACCOUNT of DIRECT RECEIPTS from MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1898-99.

	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Imperial.												
N.-W. Provinces and Oudh.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Betwa Canal	10,642	...	2	2	356	...	...	...	3	15	47	11,067
Add—Imperial share of Provincial Revenue in terms of Provincial Contract	216,073	20,789	...	...	...	...	...	...	...	...	...	236,862
TOTAL	226,715	20,789	2	2	356	...	...	...	3	15	47	247,929
Punjab.												
Western Jumna Canal, including Sirsa Branch	187,258	82,050	1,199	8	1,199	222	934	6,235	220	461	222	280,008
Bári Doáb Canal	282,065	...	2,304	86	1,865	1,067	12,950	...	115	100	92	300,644
Sirhind Canal	252,555	...	1,523	1	422	969	6,847	473	306	317	11,923	275,336
Lower Sohag and Para Canal	10,330	...	3	...	...	24	...	...	...	1	150	10,508
Chenab Canal	235,433	1,703	158	...	109	366	490	...	741	89	1,563	240,052
Sidhnai Canal	25,720	...	4	...	8	16	...	...	35	6	20	25,809
Swat River Canal	40,148	...	9	...	272	19	859	...	72	...	17	41,396
TOTAL	1,033,509	(a)83,753	5,200	95	3,875	2,683	22,080	6,708	1,489	974	13,987	1,174,353
Madras.												
Godávári Delta Project	...	...	...	6	427	1,225	...	8,966	17	...	318	10,959
Kistna Delta Project	...	...	...	272	1,220	1,005	...	5,086	172	...	82	7,837
Cauvery Delta Project	...	...	...	...	83	77	...	...	11	...	3	174
Pennér Anicut Project	...	...	...	...	...	81	...	...	...	...	...	81
Barûr Tank	...	...	...	...	...	...	...	...	...	...	19	19
Sriváikuntam Anicut Project	...	...	...	39	...	48	...	...	22	...	...	109
Sangam Anicut System	...	...	...	...	...	130	...	...	19	...	...	149
Kurnool Canal	14,186	...	...	46	51	393	...	127	49	...	1	14,853
Periyar Project	...	...	...	...	1	1	...	44	10	...	2	58
Rushikulya Project	...	...	...	25	8	21	...	...	...	...	93	147
TOTAL	14,186	...	...	388	1,790	2,981	...	14,223	300	...	518	34,386
Bombay.												
Desert Canal	4,270	...	...	...	1	2	...	...	22	8	41	4,344
Begari Canal	4,678	...	...	...	1	225	...	...	...	9	84	4,997
Eastern Nara Works	139	...	..	...	79	240	...	...	...	185	1,993	2,636
Hathmati Canal	1,291	...	8	...	19	71	...	...	1	...	...	1,390
Pravara River Works—Lakh Canal	242	...	...	...	11	17	...	...	...	...	...	270
Kadva River Works	1,237	...	...	...	21	7	...	...	1	...	2	1,268
Krishna Canal	4,640	...	1	44	...	200	...	...	6	...	...	4,891
Lower Panjhra River Works	1,056	...	4	...	2	25	...	...	...	...	18	1,105
Ekruk Tank	1,661	...	214	796	21	309	...	...	...	...	42	3,043
Mutha Canals	13,146	...	203	11,570	1	95	216	...	14	...	469	25,714
Unharwáh Canal	18	...	...	...	1	6	...	...	...	2	13	40
Mhasvad Tank	2,044	...	...	...	...	39	...	...	3	...	15	-2,101
Nira Canal	14,070	...	3	...	...	33	...	...	27	...	113	14,246
TOTAL	48,492	...	433	12,410	157	1,269	216	...	74	204	2,790	66,045
Total Imperial	1,322,902	104,542	5,635	12,895	6,178	6,933	22,296	20,931	1,866	1,193	17,342	1,522,713

Provincial.												
Bengal.												
Orissa Project	27,238	...	2	...	363	155	...	17,265	465	1	1,466	46,955
Midnapore Canal	10,755	...	...	...	10	...	...	10,368	102	1	2,141	23,377
Tidal Canal	...	...	...	...	2	59	...	7,376	28	...	64	7,529
Sone Project	92,902	...	155	...	289	146	103	10,556	860	17	2,499	107,527
TOTAL	130,895	...	157	...	664	360	103	45,565	1,455	19	6,170	185,388
N.-W. Provinces and Oudh.												
Ganges Canal	294,385	10,643	157	40	9,198	...	3,751	581	98	314	1,533	320,700
Lower Ganges Canal	200,182	20,415	266	(*b*) 68	3,259	...	1,033	543	154	346	1,693	227,959
Agra Canal	54,167	9,676	104	...	3,118	...	346	464	31	91	152	68,149
Eastern Jumna Canal	118,329	843	72	20	4,202	...	1,020	28	9	294	66	124,883
TOTAL	667,063	(*a*) 41,577	599	128	19,777	...	6,150	1,616	292	1,045	3,444	741,691
Deduct—Imperial share in terms of Provincial Contract	*216,073*	*20,789*	...	...	...	...	...	...	...	...	...	*236,862*
	450,990	20,788	599	128	19,777	...	6,150	1,616	292	1,045	3,444	504,829
Total Provincial	581,885	20,788	756	128	20,441	360	6,253	47,181	1,747	1,064	9,614	690,217
GRAND TOTAL	1,904,787	125,330	6,391	13,023	26,619	7,293	28,549	68,112	3,613	2,257	26,956	2,212,930

(*a*) Recoveries by the Civil Department.

(*b*) Includes Rx. 63 for water supplied to Military Department.

No. 57.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS, debited to IMPERIAL and PROVINCIAL FUNDS, during the Year 1898-99.

	Imperial.					Provincial.			Grand Total.
	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.	Bengal.	N.-W. P. and Oudh.	Total.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Working Expenses and Maintenance:									
Extensions and Improvements	208	17,070	7,128	552	24,958	3,728	19,294	23,022	47,980
Maintenance and Repairs	3,756	148,203	68,004	28,677	248,640	52,180	107,433	159,613	408 253
Establishment	6,073	163,332	60,082	17,942	247,429	70,032	(*d*) 133,976	204,008	451,437
Tools and Plant	90	3,475	10,941	623	15 129	6,999	6,370	13,369	28,498
Refunds of Revenue	42	(*c*) 1,541	92	261	1 936	1,393	894	2,287	4,223
Suspense	...	...	...	2	2	...	...	...	2
TOTAL	10,169	333,621	146,247	48,057	538,094	134,332	267,967	402,299	940,393

(*c*) Includes *Rx.* 210 on account of Refund of Owners' Rates by Civil Department. (*d*) Includes *Rx.* 2,569 for Charges in Civil Department.

No. 57 A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1898-99.

	Expenditure during the Year.							Expenditure to end of the Year.							
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Profit and Loss.	Refunds of Revenue.	Suspense.	Total.
Imperial.															
N.-W. Provinces and Oudh.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Lower Ganges Canal	...	...	...	...	...	...	...	29,903	...	7,769	1,126	...	...	...	38,798
Betwa Canal	208	3,756	6,073	90	42	...	10,169	4,782	42,908	74,795	1,739	...	528	...	124,752
TOTAL	208	3,756	6,073	90	42	...	10,169	34,685	42,908	82,564	2,865	...	528	...	163,550
Punjab.															
Western Jumna Canal, including Sirsa Branch	2,620	41,671	40,069	1,189	(*a*)753	...	86,302	62,161	1,032,238	965,595	21,345	323	13,466	...	2,095,128
Bári Doab Canal	7,169	35,085	35,501	775	127	...	78,657	84,440	859,273	906,573	19,845	107	8,588	...	1,878,826
Sirhind Canal	3,877	29,560	33,034	259	578	...	67,308	60,938	340,466	349,932	5,895	38	2,482	...	759,751
Lower Sohag and Para Canal	155	2,326	3,430	1	3	...	5,915	892	41,809	32,820	30	...	164	...	75,715
Chenab Canal	1,765	28,111	39,971	965	65	...	70,877	13,385	175,546	171,538	4,336	...	1,993	...	366,798
Sidhnai Canal	1,129	7,927	5,283	261	2	...	14,602	7,547	57,386	45,128	2,244	...	23	...	112,328
Swat River Canal	355	3,523	6,044	25	13	...	9,960	5,072	43,993	64,071	2,533	...	84	...	115,753
TOTAL	17,070	148,203	163,332	3,475	1,541	...	333,621	234,435	2,550,711	2,535,657	56,228	468	26,800	...	5,404,299
Madras.															
Godávárí Delta System	2,411	25 116	24,774	5,719	36	...	58,056	55,828	849,385	560,487	123,365	...	1,391	...	1,590,456
Kistna Delta System	1,470	24,659	21,330	5,013	43	...	52,515	30,691	605,661	376,401	87,957	...	1,590	...	1,102,300
Pennér Anicut System	—*202*	—*68*	851	83	...	...	664	—*1,896*	14,236	23,382	107	...	1	...	35,830
Cauvery Delta System	1,786	—*2,918*	4,633	—*131*	11	...	3,381	59,706	—*109,149*	72,828	—*2,897*	...	84	...	20,572
Sriváikuntam Anicut System	51	1,358	966	—*8*	...	...	2,367	6,264	31,779	21,620	324	...	27	...	60,014
Sangam Anicut System	187	1,368	1,396	—*1*	...	...	2,950	6,401	27,859	17,798	103	...	14	...	52,175
Kurnool Canal	948	6,761	2,763	155	2	...	10,629	27,268	149,500	53,508	6,165	...	566	...	237,007
Barur Tank Project	...	109	86	3	...	...	198	688	2,234	1,110	3	...	...	...	4,035
Periyar Project	460	8,546	2,557	51	...	...	11,614	723	19,246	3,978	104	...	...	...	24,051
Rushikulya Project	17	3,073	726	57	...	...	3,873	17	13,656	3,183	538	...	...	...	17,394
TOTAL	7,128	68,004	60,082	10,941	92	...	146,247	185,690	1,604,407	1,134,295	215,769	...	3,673	...	3,143,834

Bombay.															
inal	130	4,335	1,395	55	...	...	5,915	7,791	74,859	22,484	481	...	...	...	105,615
inal	161	5,349	1,646	59	...	...	7,215	8,347	158,816	39,824	894	...	1	...	207,882
Sara Works	...	7,300	3,775	26	...	...	11,101	6,301	201,182	81,885	2,247	...	801	...	292,416
Canal	...	499	167	7	...	...	673	210	11,032	6,109	59	19	247	...	17,676
iver Works—Lakh Canal	...	197	1,060	6	...	...	1,263	63	8,645	10,950	189	...	4	...	19,851
ver Works	...	446	877	15	...	...	1,338	15	8,008	9,851	217	...	20	...	18,111
Canal	74	691	362	10	...	...	1,137	261	24,788	16,854	266	...	13	...	42,182
njhra River Works	4	219	325	10	...	...	558	172	7,880	5,051	146	2	366	...	13,617
nk	...	695	500	5	...	...	1,200	3,934	22,857	16,865	272	...	...	...	43,928
nals	115	3,251	3,451	361	258	2	7,438	1,228	85,189	54,308	3,461	...	1,551	2	145,739
a Canal	68	2,746	944	18	...	...	3,776	6,965	20,209	4,974	145	...	...	...	32,293
nal, First Section	...	...	...	...	...	...	...	40	1,053	759	37	...	8	...	1,897
Tank	...	630	525	9	...	...	1,164	1,736	10,685	8,090	101	...	...	...	20,612
al	...	2,319	2,915	42	3	...	5,279	66	27,244	22,798	912	...	74	...	51,094
TOTAL	552	28,677	17,942	623	261	2	48,057	37,129	662,447	300,802	9,427	21	3,085	2	1,012,913
Total Imperial	24,958	248,640	247,429	15,129	1,936	2	538,094	491,939	4,860,473	4,053,318	284,289	489	34,086	2	9,724,596
Provincial.															
Bengal.															
ject	1,430	17,933	24,025	2,766	406	...	46,560	9,167	566,667	380,839	44,439	186	1,464	...	(b) 1,002,762
e Canal	1,063	16,371	6,655	2,378	504	...	26,971	9,617	316,033	164,366	65,272	...	1,021	...	556,309
al	412	2,157	1,768	419	98	...	4,854	2,750	70,709	30,071	7,233	...	282	...	111,045
ect	823	15,719	37,584	1,436	385	...	55,947	11,874	571,964	632,826	44,876	...	14,308	...	1,275,848
TOTAL	3,728	52,180	70,032	6,999	1,393	...	134,332	33,408	1,525,373	1,208,102	161,820	186	17,075	...	2,945,964
N.-W. Provinces and Oudh.															
anal	10,197	39,500	55,535	646	382	...	106,260	194,066	1,337,379	1,669,032	56,358	4,948	7,475	...	3,269,258
nges Canal	4,061	43,254	46,770	5,271	313	...	99,669	135,288	721,112	919,298	18,756	...	4,443	...	1,798,897
Branch, Lower Ganges Canal	...	...	193	...	...	...	193		...	193	...	...	...	...	193
al	1,621	8,999	12,397	280	138	...	23,435	37,422	233,572	249,961	7,613	...	5,605	...	534,173
mna Canal	3,415	15,680	19,081	173	61	..	38,410	48,842	411,489	556,144	7,322	32	2,796	...	1,026,625
TOTAL	19,294	107,433	(c) 133,976	6,370	894	...	267,967	415,618	2,703,552	3,394,628	90,049	4,980	20,319	...	6,629,146
Total Provincial	23,022	159,613	204,008	13,369	2,287	...	402,299	449,026	4,228,925	4,602,730	251,869	5,166	37,394	...	9,575,110
GRAND TOTAL	47,980	408,253	451,437	28,498	4,223	2	940,393	940,965	9,089,398	8,656,048	536,158	5,655	71,480	2	19,299,706

Includes Rx. 210 on account of refund of Owners' Rates.

(b) Excludes Rx. 695, Outlay in England.

(c) Includes Rx. 2,569, Charge in Civil Department.

No. 58.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in respect

PROVINCES AND CANALS.	No. of Items.	Estimated cost of construction, excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING INDIRECT CHARGES. During 1898-99. (For details, *see* pages 110, 211 and 212.)	CAPITAL OUTLAY, EXCLUDING INDIRECT CHARGES. To end of 1898-99. (For details, *see* pages 110, 211 and 212.)	REVENUE. Direct Receipts Water-rates, etc. (For details, *see* pages 126 and 127).	REVENUE. Irrigation Land Revenue collected in the Civil Department.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Burma.						
Mandalay Canal Project	1	...	86,613	151,896	...	...
Bengal.						
Orissa Project	2	2,599,857	6,775	2,578,836	46,955	...
Midnapore Canal	3	828,077	...	828,076	23,377	...
Tidal Canal	4	255,173	...	255,172	7,529	...
Sone Project	5	2,585,244	—*3,145*	2,584,299	107,527	...
TOTAL		6,268,351	3,630	6,246,383	185,388	...
N.-W. Provinces and Oudh.						
Ganges Canal	6	2,802,821	2,994	2,822,137	320,700	71,559
Lower Ganges Canal	7	3,316,671	46,632	3,299,280	227,959	20,959
Agra Canal	8	879,453	1,665	886,797	68,149	...
Eastern Jumna Canal	9	355,184	1,005	363,572	124,883	24,980
Fatehpur Branch, Lower Ganges Canal	10	342,000	51,688	273,711	...	...
Betwa Canal	11	405,912	—*88*	408,267	11,067	...
TOTAL		8,102,041	103,896	8,053,764	752,758	117,498
Punjab.						
Western Jumna Canal, including Sirsa Branch	12	1,626,506	40,623	1,585,265	280,008	...
Bári Doáb Canal	13	1,749,559	6,160	1,750,411	300,644	22,119
Sirhind Canal	14	2,310,764	9,193	2,307,041	275,336	...
Lower Sohag and Para Canal	15	68,198	366	69,243	10,508	4,202
Chenab Canal	16	2,568,417	150,860	2,366,415	240,652	33,197
Sidhnai Canal	17	118,613	3,386	116,162	25,809	4,298
Jhelum Canal	18	1,202,407	40,411	60,197	...	...
Swat River Canal	19	399,192	3,108	388,504	41,396	4,082
TOTAL		10,043,656	254,107	8,643,238	1,174,353	67,898
Madras.						
Godávári Delta System	20	1,134,684	8,457	1,116,037	10,959	306,920
Kistna Delta System	21	1,250,836	15,767	1,250,836	7,837	262,296
Pennér Anicut System	22	164,758	...	164,758	81	17,246
Cauvery Delta System	23	263,785	11,479	198,075	174	96,477
Sriváikuntam Anicut System	24	138,333	478	137,552	109	11,142
Sangam Anicut System	25	336 324	2,191	317,285	149	19,723
Kurnool Canal	26	2,172,160	658	2,172,186	14,853	634
Barur Tank Project	27	40,488	...	40,217	19	992
Periyar Project	28	843,294	14,009	843,294	58	27,670
Rushikulya Project	29	455,300	5,335	430,858	147	8,635
TOTAL		6,799,962	58,374	6,671,098	34,386	751,734
Bombay.						
Desert Canal	30	125,074	1,385	125,074	4,344	11,845
Bégari Canal	31	165,754	893	165,754	4,997	37,675
Eastern Nara Works	32	606,499	120	606,618	2,636	54,060
Hathmati Canal	33	49,093	...	49,092	1,390	...
Pravara River Works—Lakh Canal	34	35,193	...	35,245	270	15
Kádvá River Works	35	75,006	291	71,961	1,268	59
Krishna Canal	36	81,854	...	81,855	4,891	...
Lower Panjhra River Works	37	44,538	145	44,538	1,105	679
Ekruk Tank	38	122,812	...	122,812	3,043	...
Mutha Canals	39	643,603	3,480	640,074	25,714	4
Unharwáh Canal	40	61,013	...	61,013	40	13,973
Jamrao Canal	41	696,653	147,084	523,310	...	...
Dad Canal	42	243,134	16,237	57,952	...	...
Nasrat Canal	43	161,532	...	19	...	...
Naulakhi Canal	44	121,794	...	15	...	...
Gokak Canal—First Section	45	40,094	...	40,094	...	...
Mhaswad Tank	46	202,433	209	198,681	2,101	...
Nira Canal	47	573,466	1,032	535,551	14,246	...
Chankapur Tank	48	70,154	132	9,113	...	...
Maladevi Tank	49	91,497	...	5,571	...	...
Shetphal Tank (Nira Canal)	50	...	1,941	16,408	...	...
TOTAL		4,211,196	172,949	3,390,750	66,045	118,310
GRAND TOTAL		35,425,206	679,569	33,157,129	2,212,930	1,055,440

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the of those WORKS, and the FINANCIAL RESULTS during the Year 1898-99.

DURING 1898-99.		WORKING EXPENSES, 1898-99 (for details, *see* pages 128 and 129).	EXCLUDING INTEREST.				Simple Interest at 4 per cent. on past Capital Outlay, plus half the Outlay of the Year.	INCLUDING INTEREST.				No. of Items.
					Rate per cent.					Rate per cent.		
Less collection charges in the Civil Department.	TOTAL REVENUE.		Excess Revenue.	Excess Expenditure.	Of Excess Revenue.	Of Excess Expenditure.		Excess Revenue.	Excess Expenditure.	Of Excess Revenue.	Of Excess Expenditure.	
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*			*Rx.*	*Rx.*	*Rx.*			
...	...	...	...	...	...	...	4,344	...	4,344	...	2·86	1
...	46,955	46,560	395	...	·01	...	103,018	...	102,623	...	3·98	2
...	23,377	26,971	...	3,594	...	·43	33,123	...	36,717	...	4·43	3
...	7,529	4,854	2,675	...	1·04	...	10,207	...	7,532	...	2·95	4
...	107,527	55,947	51,580	...	1·99	...	103,435	...	51,855	...	2·00	5
...	185,388	134,332	51,056	...	·82	...	249,783	...	198,727	...	3·18	
...	392,259	106,260	285,999	...	10·13	...	112,826	173,173	...	6·13	...	6
...	248,918	99,669	149,249	...	4·52	...	131,038	18,211	...	·55	...	7
...	68,149	23,435	44,714	...	5·04	...	35,439	9,275	...	1·04	...	8
...	149,863	38,410	111,453	...	30·66	...	14,523	96,930	...	26·66	...	9
...	...	193	...	193	...	·07	9,915	...	10,108	...	3·69	10
...	11,067	10,169	898	...	·22	...	16,332	...	15,434	...	3·78	11
...	870,256	278,136	592,120	...	7·35	...	320,075	272,047	...	3·38	...	
...	280,008	86,302	193,706	...	12·22	...	62,598	131,108	...	8·27	...	12
...	322,763	78,657	244,106	...	13·94	...	69,893	174,213	...	9·95	...	13
...	275,336	67,308	208,028	...	9·01	...	92,098	115,930	...	5·02	...	14
...	14,710	5,915	8,795	...	12·70	...	2,762	6,033	...	8·71	...	15
...	273,849	70,877	202,972	...	8·58	...	91,640	111,332	...	4·70	...	16
...	30,107	14,602	15,505	...	13·34	...	4,579	10,926	...	9·40	...	17
...	...	...	...	...	...	...	1,599	...	1,599	...	2·65	18
...	45,478	9,960	35,518	...	9·14	...	15,478	20,040	...	5·16	...	19
...	1,242,251	333,621	908,630	...	10·51	...	340,647	567,983	...	6·57	...	
15,346	302,533	58,056	244,477	...	21·90	...	44,472	200,005	...	17·92	...	20
13,115	257,018	52,515	204,503	...	16·35	...	49,718	154,785	...	12·38	...	21
862	16,465	664	15,801	...	9·59	...	6,590	9,211	...	5·59	...	22
4,824	91,827	3,381	88,446	...	44·65	...	7,693	80,753	...	40·77	...	23
557	10,694	2,357	8,327	...	6·05	...	5,492	2,835	...	2·07	...	24
986	18,885	2,950	15,935	...	5·02	...	12,648	3,287	...	1·04	...	25
32	15 455	10,629	4,826	...	·22	...	86,874	...	82,048	...	3·78	26
50	961	198	763	...	1·90	...	1,609	...	846	...	2·10	27
1,383	26,345	11,614	14,731	...	1·74	...	33·452	...	18,721	...	2·21	28
432	8,350	3,873	4,477	...	1·04	...	17,128	...	12,651	...	2·94	29
37,587	748,533	146,247	602,286	...	9·03	...	265,676	336,610	...	5·05	...	
705	15,484	5,915	9,569	...	7·65	...	4,975	4,594	...	3·67	...	30
2,258	40,414	7,215	33,199	...	20·03	...	6,612	26,587	...	16·04	...	31
3,356	53,340	11,101	42,239	...	6 96	...	24,262	17,977	...	2·96	...	32
64	1,326	673	653	...	1·33	...	1,964	...	1,311	...	2·67	33
14	271	1,263	...	992	...	2·81	1,410	...	2,402	...	6·81	34
62	1,265	1,338	...	73	...	·10	2,873	...	2,946	...	4·09	35
127	4,764	1,137	3,627	...	4·43	...	3,274	353	...	·43	...	36
152	1,632	558	1,074	...	2·41	...	1,779	...	705	...	1·59	37
83	2,960	1,200	1,760	...	1·43	...	4,912	...	3,152	...	2·56	38
651	25,067	7,438	17,629	...	2·76	...	25,534	...	7,905	...	1·23	39
826	13,187	3,776	9,411	...	15·42	...	2,441	6,970	...	11·42	...	40
...	...	...	...	...	...	...	17,991	...	17,991	...	3·43	41
...	...	...	...	...	...	...	1,993	...	1,993	...	3·44	42
...	...	...	...	...	...	...	...	...	...	...	...	43
...	...	...	...	...	...	...	...	...	...	...	...	44
...	...	...	...	...	...	...	1,604	...	1,604	...	4·00	45
92	2,009	1,164	845	...	·43	...	7,943	...	7,098	...	3·57	46
704	13,542	5,279	8,263	...	1·54	...	21,401	...	13,138	...	2·45	47
...	...	...	...	...	...	...	362	...	362	...	3·97	48
...	...	...	...	...	...	...	223	...	223	...	4·00	49
...	...	...	...	...	...	...	618	...	618	...	3·77	50
9,094	175,261	48,057	127,204	...	3·75	...	132,171	...	4,967	...	·15	
46,681	3,221,689	940,393	2,281,296	...	6·88	...	1,312,694	968,602	...	2·92	...	

No. 59.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS, during the Year 1898-99.

Irrigation and Navigation. Imperial.	DIRECT RECEIPTS DURING THE YEAR.											
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of build-ings.	Fines.	Miscellane-ous.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana.												
Tanks in Todghur Sub-Collectorate	343	...	...	...	...	...	...	...	1	2	4	350
„ Ajmere „	529	...	...	...	...	14	...	...	1	80	124	748
„ Beawar „	487	...	...	...	...	...	...	...	7	1	59	554
TOTAL	1,359	...	...	...	...	14	...	...	9	83	187	1,652
Baluchistan.												
Shebo Canal	2,135	...	...	...	...	14	8	...	8	8	...	2,173
Khusdil Khan Reservoir	3,200	...	7	...	...	12	...	...	1	17	...	3,237
TOTAL	5,335	...	7	...	...	26	8	...	9	25	...	5,410
Punjab.												
Ghaggar Canal	...	...	...	...	...	...	...	...	...	30	10	40
Upper Sutlej Inundation Canals	17,766	...	2	...	208	199	...	...	69	20	190	18,454
Lower Sutlej and Chenab Inundation Canals	2,335	...	...	...	2	...	...	...	20	257	56	2,670
Indus Inundation Canals	14,974	...	7	...	403	6	...	...	...	8	28	15,426
Shahpur Canals	7,747	...	...	...	33	4	...	...	...	43	17	7,844
TOTAL	42,822	...	9	...	646	209	...	...	89	358	301	44,434
Bombay. Sind.												
Sukkur Canal	130	...	...	...	47	27	...	...	3	28	75	310
Ghar Canal	562	...	...	...	30	140	...	...	30	5	417	1,184
Alibhar Kacheri Canal	57	...	...	...	...	2	...	...	...	...	3	62
Marak Great Canal	309	...	...	...	...	47	...	...	...	3	6	365
Surfraswah Canal	187	...	...	...	...	31	...	...	...	...	12	230
Fuleli Canal	3,110	...	...	...	13	302	...	508	9	11	310	4,263
	4,355	...	...	...	90	549	...	508	42	47	823	6,414

Deccan and Gujarat.																
Khari Cut	1,758	...	...	...	12	17	...	...	...	...	15	1,802				
Hartala Tank	9	...	...	...	...	33	...	...	...	...	42	84				
Mhasva Tank	63	...	...	...	...	13	...	...	...	...	16	92				
Jamda Canals	998	...	...	...	70	25	...	...	21	...	...	1,114				
Pravara River Works—Ojhar Canal	1,599	...	...	...	2	22	...	...	...	9	19	1,651				
Bhatodi Tank	315	...	...	...	...	36	...	...	1	1	...	353				
Matoba Tank	989	...	...	...	...	3	...	...	...	...	...	992				
Kasurdi Tank	31	...	...	...	...	1	...	...	...	...	18	50				
Shirsuphal Tank	366	...	...	...	...	7	...	...	...	...	...	373				
Bhadalvadi Tank	431	...	...	...	...	3	...	...	...	...	...	434				
Koregaon Tank	67	...	...	...	...	3	...	...	...	...	...	70				
Ashti Tank	435	...	1	...	2	32	...	...	2	...	10	482				
Revari Canal	817	...	...	...	...	9	...	...	4	...	...	830				
Upper Man River Works	434	...	...	...	...	15	...	...	3	...	...	452				
Yerla River Irrigation Works	1,030	...	...	...	...	31	...	...	...	...	33	1,094				
Chikhli Canal	218	...	...	...	...	5	...	...	...	...	...	223				
Maini Tank	387	...	...	...	...	10	...	...	1	...	...	398				
Muchkundi Tank	3	...	...	...	...	33	...	...	...	...	...	36				
Dambal Tank	39	...	...	...	...	20	...	...	...	...	...	59				
Medleri Tank	49	...	...	...	...	...	...	...	...	...	...	49				
Madag Tank	185	...	...	...	5	12	...	...	...	...	...	202				
Asundi Tank	19	...	...	...	...	5	...	...	...	...	...	24				
Parsul Tank	259	...	...	...	...	1	...	...	...	...	...	260				
Mavinkop Tank	...	...	...	...	...	1	...	...	...	...	...	1				
	10,501	...	1	...	91	337	...	...	32	10	153	11,125				
TOTAL	14,856	...	1	...	181	886	...	508	74	57	976	17,539				
Carried forward	64,372	...	17	...	827	1,135	8	508	181	523	1,464	69,035				

No. 59.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial and Incorporated Local Funds, during the Year 1898-99—*continued*.

Irrigation and Navigation—*continued*.	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Imperial—*continued*.												
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward .	64,372	...	17	...	827	1,135	8	508	181	523	1,464	69,035
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Punjab.												
Muzaffargarh Canals	...	...	...	...	...	...	...	...	...	151	...	151
Bombay.												
Sind.												
Shikarpur Canals	673	...	...	...	22	308	...	...	29	15	340	1,387
Hyderabad Canals	1,453	...	1	...	26	134	...	...	...	33	244	1,891
Fuleli Canals	37	...	...	...	...	14	...	...	...	1	22	74
Karachi Canals	436	...	...	...	43	42	...	...	...	...	613	1,134
Western Nara	831	...	2	...	64	236	...	...	...	1	1,220	2,354
Deccan and Gujarat.												
Irrigation Works, Ahmedabad Collectorate .	4	...	...	...	...	...	...	...	...	...	...	4
" " Nasik Collectorate . . .	115	...	...	...	...	...	...	...	...	...	...	115
" " Surat Collectorate . . .	...	...	...	...	...	29	...	...	...	...	...	29
" " Khandesh Collectorate . .	45	...	...	...	...	...	...	...	...	...	...	45
" " Poona District	60	...	...	...	...	...	...	...	...	...	...	60
" " Dharwar District . . .	43	...	...	...	...	248	...	...	...	...	2	293
" " Nasik District . . .	8	...	...	...	...	...	...	...	...	...	1	9
" " Belgaum District . . .	...	...	...	...	17	...	...	...	...	...	8	25
" " Kaira Collectorate . . .	...	...	...	...	4	4	...	...	...	...	1	9
TOTAL .	3,705	...	3	...	176	1,015	...	...	29	50	2,451	7,429
Total Imperial .	68,077	...	20	...	1,003	2,150	8	508	210	724	3,915	76,615
Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
Bengal.												
Calcutta and Eastern Canals	...	...	...	...	...	23	...	37,709	154	...	3,091	40,977
Orissa Coast Canal	...	...	...	...	...	18	...	7,296	82	...	108	7,504
Sarun Project	432	...	...	...	...	56	...	...	...	...	11	499
TOTAL .	432	...	...	...	...	97	...	45,005	236	...	3,210	48,980

N.-W. Provinces and Oudh.													
Dún Canals	5,685	427	242	5	264	...	2,360	...	...	7	36	9,026
Rohilkhand Canals	9,988	1,065	5	...	326	...	133	...	...	15	9	11,541
Bijnor Canals	2,345	413	...	...	282	...	...	...	...	9	1	3,050
Bundelkhand Irrigation Works { Jhansi Lakes	151	...	2	...	9	...	...	...	...	...	103	265
Bundelkhand Irrigation Works { Hamirpur Lakes	327	...	24	...	8	...	...	...	...	...	43	402
TOTAL	18,496	(a) 1,905	273	5	889	...	2,493	...	...	31	192	24,284
Madras.												
Ganjam—Gopalpur Canal	...	...	...	...	1	...	...	...	...	...	11	12
Chilka Lake Canal	...	...	...	...	1	...	...	...	...	...	...	1
Kalingaroyen Channel	...	...	...	...	...	51	...	...	...	...	2	53
Ganjam Minor River System	...	...	14	...	16	11	...	...	...	...	1	42
Vallur Anicut System	...	...	...	..	...	...	...	...	...	...	2	2
Chembrambakam Tank	...	...	...	...	...	5	...	...	...	...	...	5
Madras Water-supply and Irrigation Extension Project	...	...	...	1,816	...	1	...	...	...	...	...	1,817
Arkenkota Channel	...	...	...	...	...	5	...	...	...	...	...	5
Dondapad Tank	...	...	...	...	...	10	...	...	...	...	...	10
Buckingham Canal	...	...	...	...	...	68	...	10,319	8	...	36	10,431
Vedaranniyam Canal	...	...	...	..	...	1	..	121	...	...	...	122
Palar Anicut System	...	...	...	...	...	99	...	...	7	...	2	108
Poiney do	...	...	...	...	...	12	...	...	...	...	1	13
Pelandorai do.	...	...	...	...	2	98	...	...	...	...	...	100
Cheyar do.	...	...	...	...	...	37	...	...	...	...	...	37
Shatiatope do.	...	...	...	...	9	41	...	...	...	...	...	50
Mehamathur do.	...	...	...	...	4	...	...	...	...	...	...	4
Tirukkoyilúr do.	...	...	...	...	39	18	...	...	7	...	...	64
Lower Coleroon do.	...	...	...	...	6	154	...	...	...	...	...	160
Maradur do.	...	...	...	...	...	13	...	...	...	...	...	13
Thadapalli Channel	...	...	...	...	...	34	...	...	...	...	21	55
Vriddhachalam Anicut System	...	...	...	...	4	26	...	...	...	...	...	30
Nandiyar Channel Extension	...	...	...	...	...	5	...	...	...	...	1	6
TOTAL	...	...	14	1,816	82	689	...	10,440	22	...	77	13,140
Carried forward { Provincial	18,928	1,905	287	1,821	971	786	2,493	55,145	258	31	3,479	86,404
Carried forward { Imperial	68,077	...	20	...	1,003	2,150	8	508	210	724	3,915	76,615

(a) Recoveries by the Civil Department.

No. 59.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial and Incorporated Local Funds, during the Year 1898-99—*continued.*

Irrigation and Navigation—*continued.*	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward {Imperial	68,077	...	20	...	1,003	2,150	8	508	210	724	3,915	76,615
Brought forward {Provincial	18,928	1,905	287	1,821	971	786	2,493	55,445	258	31	3,479	86,404
Provincial—*continued.*												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*continued.*												
Bombay.												
Gokak Canal, 1st Section and Storage Works	1,636	...	25	...	13	12	1,432	...	2	...	...	3,120
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Burma.												
Nwadeh Canal System	...	...	...	...	...	...	...	...	2	...	...	2
Zidaw Canal „	...	...	...	...	...	...	...	...	85	...	...	85
Kinda „ „	...	...	...	...	...	...	...	...	1	...	...	1
Kyime „ „	...	...	...	...	...	...	...	...	7	...	...	7
Nyungyan-Minhla tank	...	...	...	...	...	...	...	...	1	...	7	8
Meiktila lake	...	...	...	...	...	...	...	...	25	...	...	25
Mu Canal project	...	...	...	...	...	...	...	...	5	...	...	5
Kyaukse tank	...	...	...	...	...	...	...	...	7	...	...	7
Minor Irrigation Works (Yamethin District)	...	...	...	...	...	...	...	...	3	...	1	4
Pegu and Sittang Canals	...	...	...	...	...	...	...	20,275	14	...	154	20,443
TOTAL	...	...	...	...	...	...	...	20,275	150	...	162	20,587
Bengal.												
Nuddea Rivers	...	...	...	...	...	...	...	8,928	...	...	15	8,943
Gaighatta and Baxi Khals	...	...	...	...	...	...	...	450	...	...	...	450
TOTAL	...	...	...	...	...	...	...	9,378	...	...	15	9,393
Punjab.												
Shahpur Canal	3,871	...	20	...	3	2	...	...	...	...	...	3,896
TOTAL	24,435	1,905	332	1,821	987	800	3,925	85,098	410	31	3,656	123,400
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Bengal {Eden Canal	2,833	...	9	...	...	1	...	...	3	...	47	2,893
Bengal {Madhuban Canal	...	...	...	...	...	5	...	...	...	...	7	12
Punjab	...	...	...	...	...	...	...	...	...	...	(a)13,124	13,124
Madras	(a)202	...	...	...	164	321	...	179	1	(a)107	(c)1655	1,629
TOTAL	3,035	...	9	...	164	327	...	179	4	107	13,833	17,658
Total Provincial	27,470	1,905	341	1,821	1,151	1,127	3,925	85,277	414	138	17,489	141,058

Incorporated Local.												
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Bengal	...	...	...	...	...	...	...	...	...	...	(a)1,300	1,300
Punjab	...	...	...	...	...	...	...	...	...	...	(a)4,172	4,172
Total Incorporated Local	...	...	...	...	...	...	...	...	...	...	(a)5,472	5,472
Total Irrigation and Navigation	95,547	1,905	361	1,821	2,154	3,277	3,933	85,785	624	862	26,876	223,145
AGRICULTURAL.												
Imperial.												
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Punjab.												
Muzaffargarh embankment	...	...	...	...	...	...	...	...	68	...	12	80
Bombay.												
Sind	6	...	...	...	3	37	...	...	...	9	141	196
Deccan and Gujarat	...	...	...	...	...	17	...	...	...	...	44	61
TOTAL	6	...	...	...	3	54	...	...	...	9	185	257
Total Imperial	6	...	...	...	3	54	...	...	68	9	197	337
Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
Revenue.												
Burma.												
Irrawaddy Embankment	...	...	...	...	8	...	...	...	143	...	...	151
Thongwa Island embankment	...	...	...	...	33	...	...	...	...	...	...	33
	...	...	...	...	41	...	...	...	143	...	...	184
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.												
Burma.												
Ma-ubin Embankment	...	...	...	...	60	...	...	...	...	...	...	60
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Bengal	...	...	...	...	...	661	...	...	222	...	(b)13,149	14,032
Madras	...	...	...	...	397	1,416	...	1	...	7	1,806	3,627
Total Provincial	...	...	...	...	498	2,077	...	1	365	7	14,955	17,903
Total Agricultural	6	...	...	...	501	2,131	...	1	433	16	15,152	18,240
GRAND TOTAL	95,553	1,905	361	1,821	2,655	5,408	3,933	85,786	1,057	878	42,028	241,385

(a) Recoveries accounted for by the Civil Department.
(b) Includes Rx. 12,785, recoveries by the Civil Department.
(c) ,, Rx. 625, do. do.

No. 59A.—Summary of Receipts from Minor Works and Navigation.

Provinces.	Imperial.					Provincial.					Local.	Total.
	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which neither Capital nor Revenue Accounts are kept.	Agricultural.	Total.	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which neither Capital nor Revenue Accounts are kept.	Agricultural.	Total.	Works for which neither Capital nor Revenue Accounts are kept.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General . .	7,062	...	...	...	7,062	...	...	...	...	...	...	7,062
Burma . .	...	...	...	...	...	...	20,587	...	244	20,831	...	20,831
Bengal . . .	...	...	...	...	...	48,980	9,393	2,905	14,032	75,310	1,300	76,610
N.-W. P. and Oudh .	...	...	...	...	...	24,284	...	...	...	24,284	...	24,284
Punjab . . .	44,434	151	...	80	44,665	...	3,896	13,124	...	17,020	4,172	65,857
Madras . . .	...	...	...	...	...	13,140	...	1,629	3,627	18,396	...	18,396
Bombay . . .	17,539	7,429	...	257	25,225	3,120	...	...	...	3,120	...	28,345
Total .	69,035	7,580	...	337	76,952	89,524	33,876	17,658	17,903	158,961	5,472	241,385

No. 60.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1898-99.

IRRIGATION AND NAVIGATION.	Imperial. India. Rajputana.	Imperial. India. Baluchistan.	Imperial. Punjab.	Imperial. Bombay.	Imperial. Total.	Provincial. Burma.	Provincial. Bengal.	Provincial. N.-W.P. and Oudh.	Provincial. Punjab.	Provincial. Madras.	Provincial. Bombay.	Provincial. Total.	Local. Burma.	Local. Punjab.	Local. Madras.	Local. Total.	Grand Total.
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Capital Outlay: (*See* page 142)																	
Works	820	...	4,128	8,453	13,401	284	14,025	4,532	—1,672	28,571	4,162	49,902	...	...	...	...	63,303
Establishment	344	...	592	1,357	2,293	57	2,924	1,060	...	6,420	29	10,490	...	...	...	...	12,783
Tools and Plant	...	...	—343	54	— 289	4	121	—26	...	280	...	379	...	...	...	...	90
Suspense	—16	...	—737	...	—753	...	1,466	—16	1,632	...	...	3,082	...	...	...	...	2,329
	1,148	...	3,640	9,864	14,652	345	18,536	5,550	—40	35,271	4,191	63,853	...	...	...	...	78,505
Less—Receipts on Capital Account	...	...	...	...	...	...	120	...	...	19	...	139	...	...	...	...	139
NET TOTAL	1,148	...	3,640	9,864	14,652	345	18,416	5,550	—40	35,252	4,191	63,714	...	...	...	...	78,366
Revenue Outlay: (*See* page 146.)																	
Works	71	...	4,697	2,596	7,364	...	1,917	1,708	1,941	2,221	...	7,787	...	...	...	...	15,151
Repairs	2,923	1,232	28,618	22,630	55,403	...	17,805	6,718	1,361	23,568	288	49,740	...	...	...	...	105,143
Establishment	1,376	748	31,748	12,466	46,338	...	12,351	(a)8,518	1,108	7,147	245	29,369	...	...	...	...	75,707
Tools and Plant	147	...	452	458	1,057	...	2,554	161	44	330	12	3,101	...	...	...	...	4,158
Revenue refunds	...	3	262	7	272	...	244	68	...	39	...	351	...	...	...	...	623
Suspense	...	...	40	...	40	...	...	...	...	...	...	...	...	...	...	...	40
TOTAL	4,517	1,983	65,817	38,157	110,474	...	34,871	17,173	4,454	33,305	545	90,348	...	...	...	...	200,822
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																	
Works	...	...	5,615	17,867	23,482	56,626	...	...	538	...	...	57,164	...	...	...	...	80,646
Repairs	...	...	1,709	54,748	56,457	20,401	5,389	...	932	...	...	26,722	...	...	...	...	83,179
Establishment	...	...	7,696	26,413	34,109	17,779	4,198	...	1,887	...	...	23,864	...	...	...	...	57,973
Tools and Plant	...	...	171	591	762	2,515	104	...	13	...	...	2,632	...	...	...	...	3,394
Revenue refunds	...	...	8	....	8	...	5	...	...	...	...	5	...	...	...	...	13
Suspense	...	...	...	...	...	...	—297	...	...	...	...	—297	...	...	...	...	—297
TOTAL	...	...	15,199	99,619	114,818	97,321	9,399	...	3,370	...	...	110,090	...	...	...	...	224,908
Carried forward	5,665	1,983	84,656	147,640	239,944	97,666	62,686	22,723	7,784	68,557	4,736	264,152	...	...	...	...	504,096

(a) Includes Rx. 102 Outlay by Civil Officers for collection of Owners' Rates.

No. 60.—ABSTRACT ACCOUNT of Expenditure on Minor Works and Navigation from Imperial, Provincial, and Incorporated Local Funds, during the Year 1898-99—*continued.*

	Imperial.					Provincial.							Local.					Grand Total.
	India.																	
	Rajputana.	Baluchistan.	Punjab.	Bombay.	Total.	Burma.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.	Burma.	Bengal.	Punjab.	Madras.	Total.	
IRRIGATION AND NAVIGATION—*continued.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	5,665	1,983	84,656	147,640	239,944	97,666	62,686	22,723	7,784	68,557	4,736	264,152	...	...	...	...	...	504,096
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																		
Works	88	...	100	...	188	9,270	2,589	...	138	27,153	...	39,150	156	...	...	514	670	40,008
Repairs	...	...	...	...	...	1,485	2,827	...	...	115,689	...	120,001	(*e*)2,792	...	...	297	3,089	123,090
Establishment	36	...	...	...	36	2,468	1,264	...	(*b*) 1,937	52,657	...	58,326	63	(*a*)133	(*a*)985	...	1,181	59,543
Tools and Plant	...	...	...	...	...	2,925	44	...	...	1,637	...	4,606	4	...	...	...	4	4,610
Revenue refunds	...	...	...	...	...	...	20	...	...	84	...	104	...	...	...	...	...	104
TOTAL	124	...	100	...	224	16,148	6,744	...	2,075	(*d*) 197,220	...	222,187	3,015	133	985	811	4,944	227,355
TOTAL IRRIGATION AND NAVIGATION	5,789	1,983	84,756	147,640	240,168	113,814	69,430	22,723	9,859	265,777	4,736	486,339	3,015	133	985	811	4,944	731,451
AGRICULTURAL.																		
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																		
Capital Outlay: (*See* page 145.)																		
Works	...	...	...	...	...	—14	...	...	...	...	...	—14	...	...	...	...	...	—14
Establishment	...	...	...	...	...	—3	...	...	...	...	...	—3	...	...	...	...	...	—3
TOTAL	...	...	...	...	...	—17	...	...	...	...	...	—17	...	...	...	...	...	—17
Revenue Outlay: (*See* page 148.)																		
Works	...	...	...	...	...	800	...	...	...	...	...	800	...	...	...	...	...	800
Repairs	...	...	...	...	...	14,714	...	...	...	...	...	14,714	...	...	...	...	...	14,714
Establishment	...	...	...	...	...	3,463	...	...	...	...	...	3,463	...	...	...	...	...	3,463
Tools and Plant	...	...	...	...	...	270	...	...	...	...	...	270	...	...	...	...	...	270
TOTAL	...	...	...	...	...	19,247	...	...	...	...	...	19,247	...	...	...	...	...	19,247

WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																		
Works	...	...	...	...	...	3,159	...	...	...	...	...	3,159	...	...	...	...	...	3,159
Repairs	...	...	...	...	...	4,680	...	...	...	...	...	4,680	...	...	...	...	...	4,680
Establishment	...	...	...	...	...	1,731	...	...	...	...	...	1,731	...	...	...	...	...	1,731
Tools and Plant	...	...	...		...	141	...	...	...	...	...	141	...	...	...	...	...	141
TOTAL	...	...	...		...	9,711	...	...	...	...	...	9,711	...	...	...	...	...	9,711
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																		
Works	...	...	*—885*	5,082	4,197	142	9,960	1,063	...	13,940	...	25,105	...	...	...	...	...	29,302
Repairs	...	...	123	33,245	33,368	1,322	37,883	2,013	...	32,543	...	73,761	60	...	...	...	60	107,189
Establishment	...	...	*—307*	9,590	9,283	319	(c)21,351	686	...	10,377	...	32,733	14	...	...	...	14	42,030
Tools and Plant	...	...	*—20*	1,035	1,015	21	2,470	45	...	655	...	3,191	1	...	...	...	1	4,207
Revenue refunds	...	...	...	...	...	...	...	...	...	6	...	6	...	...	...	...	...	6
Suspense	...	...	...	*—1,109*	*—1,109*	...	*—1,667*	...	...	...	...	*—1,667*	...	...	...	...	...	*—2,776*
	...	...	*—1,089*	47,843	46,754	1,804	69,997	3,807	...	57,521	...	133,129	75	...	...	...	75	179,958
TOTAL AGRICULTURAL	...	...	*—1,089*	47,843	46,754	30,745	69,997	3,807	...	57,521	...	162,070	75	...	...	...	75	208,899
GRAND TOTAL	5,789	1,983	83,667	195,483	286,922	144,559	139,427	26,530	9,859	323,298	4,736	648,409	3,090	133	985	811	5,019	940,350
DEDUCT—Outlay in England £	...	...	...	*1,815*	*1,815*	...	...	...	...	...	...	...	...	...	...	...	...	*1,815*
DEDUCT—Exchange Rx.	...	...	...	*911*	*911*	...	...	...	...	...	...	...	...	...	...	...	...	*911*
	...	...	...	*2,726*	*2,726*	...	...	...	...	...	...	...	...	...	...	...	...	*2,726*
NET OUTLAY IN INDIA Rx	5,789	1,983	83,667	192,757	284,196	144,559	139,427	26,530	9,859	323,298	4,736	648,409	3,090	133	985	811	5,019	937,624
	7,772																	

CHARGES IN ENGLAND: Stores for India	£	1,815
EXCHANGE ON CHARGES IN ENGLAND	Rx.	911
GRAND TOTAL, AS ABOVE	Rx.	940,350

(*a*) Outlay by Civil Officers.

(*b*) Includes Rx. 1,932 Collection charges in the Civil Department.

(*c*) Includes Rx. 542, Collection charges in the Civil Department.

(*d*) Includes the following outlay by Civil Officers :—

	Rx.
Works	2,352
Repairs	33,069
Establishment	3,881
Tools and Plant	37
Refunds	75
TOTAL	39,414

(*e*) Includes Rx. 2,673, outlay by Civil Officers.

SUMMARY of EXPENDITURE on MINOR WORKS and NAVIGATION.

	India, General.	Burma.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	England.	Exchange.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
Imperial	7,772	...	...	...	83,667	...	192,757	284,196	1,815	911	286,922
Provincial	...	144,559	139,427	26,530	9,859	323,298	4,736	648,409	...	...	648,409
Local	...	3,090	133	...	985	811	...	5,019	...	...	5,019
	7,772	147,649	139,560	26,530	94,511	324,109	197,493	937,624	1,815	911	940,350

No. 60 A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1898-99.

IRRIGATION AND NAVIGATION.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.							
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Deduct: Receipts on Capital Account.	Deduct: Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.
Imperial.															
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana.															
Tanks in Ajmere Sub-Collectorate	...	...	...	...	...	89	—89	128,677	23,741	1,717	355	—2	154,488	99	154,389
„ in Beawar „ „	510	214	...	...	...	...	724	48,989	11,051	1,330	...	...	61,370	40	61,330
„ in Todghur „ „	310	130	...	73	...	...	513	18,907	3,186	325	...	73	22,491	...	22,491
TOTAL	820	344	...	73	...	89	1,148	196,573	37,978	3,372	355	71	238,349	139	238,210
Baluchistan.															
Khush Dil Khan Reservoir	...	...	...	...	...	...	...	81,038	8,744	2,549	...	...	92,331	...	92,331
Shebo Canal	...	...	...	...	...	...	...	56,147	8,173	2,295	1	...	66,616	37	66,579
TOTAL	...	...	...	...	...	...	...	137,185	16,917	4,844	1	...	158,947	37	158,910
Punjab.															
Upper Sutlej Inundation Canals	716	57	4	...	...	...	777	65,576	10,119	1,498	...	...	77,193	8	77,185
Lower Sutlej & Chenab Inundation Canals	331	76	5	...	...	...	412	10,848	1,358	80	...	...	12,286	...	12,286
Indus Inundation Canals	...	...	...	...	...	...	...	66,365	8,720	67	...	...	75,152	6,362	68,790
Shahpur Canals	263	55	3	...	...	737	—416	16,893	2,883	53	...	...	19,829	...	19,829
Ghaggar Canal	2,818	404	—355	...	...	...	2,867	22,391	4,778	1,080	...	...	28,249	...	28,249
Lower Sohag and Para Canal	...	...	...	...	...	...	...	1,101	...	...	...	...	1,101	...	1,101
Chenab Canal	...	...	...	...	...	...	...	1,441	...	...	...	...	1,441	...	1,441
Sidhnai „	...	...	...	...	...	...	...	1,830	...	...	...	...	1,830	...	1,830
TOTAL	4,128	592	—343	...	...	737	3,640	186,445	27,858	2,778	...	...	217,081	6,370	210,711
Bombay.															
Deccan and Gujarat.															
Lower Pánjhra River Works	118	27	...	...	...	...	145	2,915	730	...	...	...	3,645	...	3,645
Kádvá River Works	238	53	...	...	...	...	291	10,702	2,457	—219	...	...	12,940	...	12,940
Mutha Canals	3,283	197	...	...	...	...	3,480	44,535	14,788	931	...	...	60,254	21	60,233
Pravara River Works—Lakh Canal	...	...	...	...	...	...	...	417	161	17	...	...	595	...	595
„ „ Ojhar „	...	...	...	...	...	...	...	23,007	7,518	453	...	...	30,978	14	30,964
Khári Cut	...	...	...	...	...	...	...	13,919	3,295	213	...	...	17,427	18	17,409
Jámda Canals	...	...	...	...	...	...	...	78,621	19,183	1,313	...	...	99,117	2	99,115
Bhatodi Tank	...	...	...	...	...	...	...	27,384	7,018	935	...	...	35,337	69	35,268
Mátoba Tank	...	...	...	...	...	...	...	14,922	3,599	294	...	...	18,815	1	18,814
Shirsuphal Tank	...	...	...	...	...	...	...	17,115	3,819	286	...	...	21,220	...	21,220

Bhádalvádi Tank	...	...	...	...	...	...	...	...	15,701	5,349	261	...	...	21,311	...	21,311
Koregaon Tank	...	...	...	...	...	...	...	...	3,004	766	23	...	...	3,793	...	3,793
Ashti Tank	...	...	...	...	...	...	...	...	60,925	14,509	812	...	...	76,246	539	75,707
Revári Canal	...	...	...	...	...	...	...	...	4,706	969	2	...	...	5,677	...	5,677
Upper Mán River Works	...	...	...	...	...	...	...	...	30,754	9,346	678	...	...	40,778	24	40,754
Yerla River Irrigation Works	416	96	...	...	...	...	512		54,214	11,341	805	...	...	66,360	237	66,123
Maini Tank	...	...	...	...	...	...	...		26,553	9,831	331	...	...	36,715	54	36,661
Muchkundi Tank	...	...	...	...	...	...	...		11,184	2,637	228	...	...	14,049	27	14,022
Madag Tank	...	...	...	...	...	...	...		12,660	3,184	282	...	...	16,126	1	16,125
Asundi Tank	...	...	...	...	...	...	...		4,881	1,088	106	...	...	6,075	...	6,075
Pársul Tank	...	...	...	...	...	...	...		16,242	4,283	283	...	...	20,808	7	20,801
Gokak Canal, Second Section	...	...	...	...	...	...	...		9,204	7,002	1,425	...	...	17,631	...	17,631
Mavinkop Tank	...	...	...	...	...	...	...		2,167	576	32	...	...	2,775	14	2,761
Dámbal Tank	...	...	...	...	...	...	...		4,926	1,077	88	...	...	6,091	6	6,085
Medleri Tank	...	...	...	...	...	...	...		6,188	1,532	115	...	...	7,835	...	7,835
Gadikeri Tank	...	...	...	...	...	...	...		702	176	14	...	...	892	...	892
Hartála Tank	...	...	...	...	...	...	...		3,343	1,194	258	...	...	4,795	...	4,795
Mhasva Tank	...	...	...	...	...	...	...		10,126	2,639	114	...	...	12,879	1	12,878
Kásurdi Tank	...	...	...	...	...	...	...		3,143	850	88	...	...	4,081	...	4,081
Chikhli Canal	...	...	...	...	...	...	...		3,999	1,361	21	...	...	5,381	...	5,381
Nilgund Tank	...	...	...	...	...	...	...		693	171	13	...	...	877	...	877
Sind.																
Alibhar Kacheri Canal	...	...	...	...	...	...	...		1,963	355	2	...	...	2,320	...	2,320
Fuleli Canal	3,487	775	40	...	...	...	4,302		130,733	27,175	282	...	...	158,190	52	158,138
Marak Great Canal	911	209	14	...	...	...	1,134		17,063	3,527	161	...	...	20,751	8	20,743
Surfrazwah Canal	...	...	...	...	...	...	...		10,343	1,510	3	...	...	11,856	...	11,856
Mehrábwah Canal	...	...	...	...	...	...	...		5,280	1,320	2	...	...	6,602	...	6,602
Ghar Canal	...	...	...	...	...	...	...		33,824	7,555	175	...	...	41,554	...	41,554
Sukkur Canal	...	...	...	...	...	...	...		112,613	20,938	1,357	...	...	134,908	16	134,892
	8,453	1,357	54	...	...	...	9,864		830,671	204,829	12,184	...	...	1,047,684	1,111	1,046,573
Deduct—Outlay from Contributions (*a*)	...	...	...	...	...	...	...		*4,886*	*1,324*	...	...	...	*6,210*	...	*6,210*
TOTAL	8,453	1,357	54	...	...	...	9,864		825,785	203,505	12,184	...	...	1,041,474	1,111	1,040,363
Add—Outlay on works now classed as Protective (*b*)	...	...	...	...	...	...	...		194,894	75,113	15,803	...	...	285,810	377	285,433
Total Imperial	13,401	2,293	—289	73	...	826	14,652		1,540,882	361,371	38,981	356	71	1,941,661	8,034	1,933,627
Carried forward	13,401	2,293	—289	73	...	826	14,652		1,540,882	361,371	38,981	356	71	1,941,661	8,034	1,933,627

(*b*) For details, *vide* Account No. 46B.

	Rx.
(*a*) Fuleli Canal	1,006
Sukkur Canal	1,913
Khari Cut	2,516
Gokak Canal, Second Section	775
	6,210

No. 60A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1898-99—*continued*.

IRRIGATION AND NAVIGATION—*continued*.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.							
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Deduct—*Receipts on Capital Account.*	Deduct—*Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*continued*.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	13,401	2,293	—289	73	...	826	14,652	1,540,882	361,371	38,981	356	71	1,941,661	8,034	1,933,627
Provincial.															
Burma.															
Ye-u Canal	...	...	...	...	...	...	...	22	14	...	...	...	36	...	36
Mon Canal	128	21	1	...	...	...	150	2,354	1,186	29	...	...	3,569	...	3,569
Yenatha Canal	24	5	1	...	...	...	30	315	166	4	...	...	485	...	485
Shwebo Canal	132	31	2	...	...	...	165	155	37	2	...	...	194	...	194
TOTAL	284	57	4	...	...	...	345	2,846	1,403	35	...	...	4,284	...	4,284
Bengal.															
Calcutta and Eastern Canals	5,214	923	...	362	...	...	6,499	(a)544,112	58,500	38,994	85	657	642,348	*5,446*	636,902
Saran Project	—*1*	...	...	...	...	...	—*1*	48,976	16,417	2,595	...	...	67,988	*50*	67,938
Orissa Coast Canal	310	70	...	1,104	...	...	1,484	338,651	75,655	23,299	...	5,302	442,907	*329*	442,578
Damodar Project	...	...	...	...	*120*	...	—*120*	9,063	9,486	710	...	...	19,259	*5,345*	13,914
Tirhoot Project	...	...	...	...	...	...	...	9,073	43,402	684	...	...	53,159	*16*	53,143
Orissa Project	7,250	1,650	103	...	...	...	9,003	17,542	4,007	175	...	...	21,724	*1*	21,723
Sone Project	1,252	281	18	...	...	...	1,551	4,840	1,079	69	...	...	5,988	...	5,988
Tidal Canal	...	...	...	...	...	...	...	53,790	13,363	8,471	...	...	75,624	*1*	75,623
Midnapore Canal	...	...	...	...	...	...	...	1,972	490	1,631	...	...	4,093	...	4,093
	14,025	2,924	121	1,466	*120*	...	18,416	1,028,019	222,399	76,628	85	5,959	1,333,090	*11,188*	1,321,902
Deduct—Outlay charged to Protective(*b*)	...	...	...	...	...	...	...	*70,069*	*16,112*	*419*	...	...	*86,600*	...	*86,600*
TOTAL	14,025	2,924	121	1,466	*120*	...	18,416	957,950	206,287	76,209	85	5,959	1,246,490	*11,188*	1,235,302
N.-W. Provinces and Oudh.															
Dún Canals	238	29	...	...	...	...	267	63,755	6,029	415	...	...	70,199	*105*	70,094
Rohilkhand Canals	3,750	855	...	...	...	*16*	4,589	124,158	38,812	3,393	...	1,938	168,301	*898*	167,403
Bijnor Canals	510	116	...	...	...	...	626	13,941	1,477	...	...	...	15,418	...	15,418
Bundelkhand Irrigation Works	...	...	...	...	...	...	...	7,319	169	...	...	...	7,488	*52*	7,436
" " Survey	34	60	—*26*	...	...	...	68	1,291	14,460	84	...	...	15,835	*73*	15,762
Sardah Canals	...	...	...	...	...	...	...	4,590	169	...	...	...	4,759	...	4,759
Lower Ganges Canal—Fatehpur Branch	...	...	...	...	...	...	...	1,781	3,425	...	...	...	5,206	...	5,206
TOTAL	4,532	1,060	—*26*	...	...	*16*	5,550	216,835	64,541	3,892	...	1,938	287,206	*1,128*	286,078
Punjab.															
Kabul River Canal	—*1,672*	...	...	1,632	...	...	—*40*	43,323	1,257	428	...	1,632	46,640	...	46,640

Madras.															
Chopaud Project	130	23	...	...	...	...	153	7,937	1,353	...	...	...	9,290	...	9,290
Sangam Anicut	*— 624*	*—143*	*—9*	...	...	...	*—776*	...	...	...	...	...	...	...	...
Ganjam Minor River System	3,127	716	...	...	...	...	3,843	6,659	1,520	...	...	...	8,179	...	8,179
Vedaranniyam	...	...	...	...	...	...	...	10,790	2,481	...	...	...	13,270	...	13,270
Kurnool Cuddapah Canal	535	123	...	...	...	...	658	6,776	1,516	...	...	...	8,292	...	8,292
Pomev Anicut System	...	...	...	...	...	...	...	18,343	4,220	...	...	...	22,563	...	22,563
Chembrambakam Tank Project	17	...	...	...	...	...	17	50,016	12,643	820	...	...	63,479	*12*	63,467
Pálár Anicut System	340	39	...	...	...	...	379	153,890	40,164	2,987	...	...	197,041	...	197,041
Chilka Lake Canal	...	...	...	...	...	...	...	2,445	562	17	...	...	3 024	...	3 024
Buckingham Canal	1,461	335	*—128*	...	...	...	1,668	670,342	159,287	18,072	...	...	847,701	*450*	847,251
Madras Water-supply and I. E. Project	...	...	...	...	...	...	...	129,780	21,255	665	...	...	151,700	*117*	151,583
Ganjám-Gopalpur Canal	...	...	...	...	...	...	...	10,267	3,780	274	...	...	14,321	*11*	14,310
Pelandorai Anicut System	2,663	613	...	...	...	...	3,276	43,803	9,830	444	...	...	54,077	*80*	53,997
Tirukkoyilúr do.	...	...	...	...	...	...	...	20,159	4,636	...	...	...	24,795	...	24,795
Arkenkota Channel	...	...	...	...	...	...	...	8,158	1,875	...	...	...	10,033	...	10.033
Shatiatopé Anicut System	4,435	1,017	371	...	...	...	5,823	17,856	4,003	371	...	...	22,290	...	22,290
Sagileru Project	707	146	...	...	...	...	853	34,071	7,733	1,231	...	...	43,035	...	43,035
Dondapad Tank Project	25	5	...	...	...	...	30	12,215	2,211	...	...	...	14,426	*1*	14,425
Cumbum Tank System	16	3	...	...	...	...	19	5,109	1,166	...	...	...	6,275	...	6,275
Cheyar Anicut System	...	...	...	...	...	...	...	32,086	7,355	...	...	...	39,441	...	39 441
Lower Coleroon Anicut System	10,217	2,340	24	...	...	...	12,581	73,590	16,187	1,437	...	...	91,214	...	91,214
Vriddhachalam „ „	...	...	...	...	...	...	...	3 941	906	...	...	...	4,847	...	4,847
Mehamathur „ „	...	...	...	...	...	...	...	5,629	1,295	...	...	...	6,924	...	6,924
Vallúr „ „	77	18	...	...	...	...	95	5,192	1,195	...	...	...	6.387	...	6,387
Maradur „ „	...	...	...	...	...	...	...	3.549	818	...	...	...	4 367	...	4,367
Thadapalli Channel	15	4	...	...	...	...	19	9,536	2,095	...	...	...	11.631	...	11,631
Kalingaroyan Channel	1,292	297	...	...	...	...	1,589	6,337	1,458	...	...	...	7,795	...	7,795
Nundiyar Channel	...	...	...	...	...	...	...	4 349	1,000	...	...	...	5,349	...	5,349
Muniyar Project	4,138	884	22	...	*19*	...	5.025	40,499	9,165	364	...	...	50,028	*65*	49,963
	28,571	6,420	280	...	*19*	...	35,252	1,393 323	321,769	26,682	...	...	1,741,774	*736*	1,741,038
Deduct—Outlay charged to protective (*c*)	...	...	...	...	...	...	...	*65.468*	*1,067*	*76*	...	...	*66,611*	...	*66,611*
TOTAL	28,571	6 420	280	...	*19*	...	35,252	1,327,855	320,702	26.606	...	...	1,675,163	*736*	1,674,427
Bombay.															
Gokak Canal, 1st Section and Storage Works	4.162	29	...	...	...	...	4,191	74,311	10,363	1,523	...	...	86,197	*69*	86,128
Total Provincial	40,902	10.490	379	3,098	*139*	*16*	63,714	2,623.120	604,553	108,693	85	9,529	3,345,980	*13,121*	3,332,859
Total Irrigation and Navigation	63,303	12.783	90	3,171	*139*	*842*	78,366	4,164,002	965.924	147,674	441	9,600	5,287,641	*21,155*	5,266,486
AGRICULTURAL.															
Provincial.															
Burma.															
Irrawaddy Embankments, Western series	...	...	...	...	...	...	...	257 287	48,120	2,139	5	...	307,551	*419*	307,132
Thôngwa Island Embankment	*—14*	*—3*	...	...	...	...	*—17*	18,398	3,797	65	...	...	22,260	...	22.260
Total Agricultural	*—14*	*3*	..	..	..	...	*—17*	275,685	51,917	2.204	5	...	329 811	*419*	329.392
GRAND TOTAL	63,289	12,780	90	3,171	*139*	*842*	78,349	4,139,687	1,017,841	149,878	446	9,600	5 617,452	*21,574*	5,595,878

(*a*) Includes Rx. 249,101 being the approximate expenditure prior to the year 1861-62 as furnished by the Board of Revenue, Lower Provinces, Bengal.
(*b*) Orissa Coast Canal, *vide* Account No. 46A.
(*c*) Buckingham Canal, *vide* Account No. 46A.

No. 60 B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1898-99.

IRRIGATION AND NAVIGATION. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.							
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	TOTAL.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Profit and Loss.	Refunds of Revenue.	Suspense.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana.															
Tanks in Ajmere Sub-Collectorate	50	1,430	683	72	...	...	2,235	2,119	37,861	21,528	261	...	10	...	61,779
„ in Beawar „ „	21	823	396	41	...	...	1,281	1,024	27,251	19,207	514	...	36	...	48,032
„ in Todghur „ „	...	670	297	34	...	...	1,001	1,207	16,366	10,288	208	...	...	...	28,069
TOTAL	71	2,923	1,376	147	...	...	4,517	4,350	81,478	51,023	983	...	46	...	137,880
Baluchistan.															
Shebo Canal	...	448	365	...	...	...	814	...	5,553	3,625	60	...	8	...	9,246
Khush Dil Khan Reservoir	...	784	382	...	3	...	1,169	...	6,315	2,307	47	...	12	...	8,681
TOTAL	...	1,232	748	...	3	...	1,983	...	11,868	5,932	107	...	20	...	17,927
Punjab.															
Upper Sutlej Inundation Canals	214	8,194	8,224	91	164	...	16,887	14,709	218,562	184,534	2,888	38	513	...	421,244
Lower Sutlej and Chenab Inundation Canals	1,207	3,476	9,720	125	84	...	14,612	10,654	46,097	241,159	3,161	77	273	...	301,421
Indus Inundation Canals	2,969	14,077	8,448	160	...	40	25,694	71,118	430,365	247,530	4,232	160	31	58	753,494
Shahpur Canals	307	2,041	2,897	18	4	...	5,237	7,267	33,365	17,443	341	...	92	...	58,508
Ghaggar Canal	...	830	2,489	58	10	...	3,387	...	1,507	3,094	141	...	10	...	4,752
TOTAL	4,697	28,618	31,748	452	262	40	65,817	103,748	729,896	693,760	10,763	275	919	58	1,539,419
Bombay. Deccan and Gujarat.															
Khári Cut	15	311	85	6	...	...	417	204	4,222	2,378	33	...	...	...	6,837
Hartála Tank	...	5	8	...	...	...	13	2	400	364	...	...	296	...	1,062
Mhasva Tank	...	32	62	5	...	...	99	58	1,278	1,187	52	15	9	...	2,599
Jamda Canals	...	307	574	20	1	...	902	218	18,599	12,992	357	8	36	...	32,210
Pravara River Works—Ojhar Canal	...	280	1,539	10	5	...	1,834	12	6,417	10,231	152	...	7	...	16,849
Bhatodi Tank	...	125	703	2	...	...	830	19	3,960	5,261	60	...	21	...	9,321
Matoba Tank	...	171	169	10	...	...	350	...	2,317	1,814	84	...	11	...	4,226
Kasurdi Tank	...	61	46	10	...	...	117	3	1,267	716	95	...	...	...	2,081
Shirsuphal Tank	...	171	158	10	...	...	339	61	2,402	2,130	87	...	1	...	4,681
Bhadalvadi Tank	...	119	124	10	1	...	254	64	1,733	1,541	77	...	2	...	3,417
Koregaon Tank	...	33	39	1	...	...	73	...	452	412	15	...	...	...	879
Ashti Tank	...	217	152	4	...	...	373	...	5,607	3,781	113	...	...	...	9,501
Revari Canal	...	158	67	5	...	...	230	141	3,546	2,861	70	...	1	...	6,019
Upper Mán River Works	...	305	140	4	...	...	449	14	4,796	2,876	144	...	13	...	7,843
Yerla River Irrigation Works	26	473	245	5	...	...	749	1,391	8,215	5,276	163	...	3	...	15,048
Chikhli Canal	1	84	35	1	...	...	121	1	1,736	1,484	33	...	...	...	3,254
Maini Tank	...	294	142	5	...	...	441	1,505	4,701	3,001	100	...	4	...	9,311
Muchkundi Tank	...	20	5	...	...	...	25	29	470	132	2	...	...	...	633
Gadikeri Tank	...	11	3	...	...	...	14	...	123	29	...	...	202	...	354
Dambal Tank	...	26	37	...	...	...	63	46	610	398	...	...	...	...	1,054
Medleri Tank	...	26	89	...	...	...	65	...	836	425	...	...	27	...	1,288
Madag Tank	...	70	77	...	...	...	147	50	3,585	1,932	54	...	...	...	5,621
Asundi Tank	...	184	169	50	...	...	403	15	838	600	50	...	...	...	1,503

Mavinkop Tank	...	...	...	...	...	...	...	3	30	8	...	...	...	...	41
Parsul Tank	...	29	65	5	...	...	99	...	259	519	35	...	...	...	813
Nilgund Tank	...	...	...	...	...	...	...	...	7	2	...	...	...	...	9
Sind.															
Sukkur Canal	244	2,884	1,152	30	...	...	4,310	3,173	85,415	22,702	1,088	...	13	...	112,391
Ghár Canal	2,246	8,921	3,783	60	...	...	15,010	26,911	233,872	63,182	715	...	13	...	329,693
Mehrábwah Canal	...	*—4*	10	1	...	...	7	34	10,287	2,825	44	...	...	...	13,190
Alibhar Kacheri Canal	...	*—273*	11	11	...	...	*—251*	...	7,793	2,196	47	...	2	...	10,038
Marak Great Canal	...	1,343	912	90	...	...	2,345	849	30,051	9,817	231	...	4	...	40,952
Surfrázwah Canal	...	172	155	21	...	...	348	976	20,132	6,310	86	...	...	...	27,504
Fuleli Canal	64	6,075	1,760	82	...	...	7,981	9,623	388,814	94,183	1,237	...	370	..	404,227
	2,596	22,630	12,466	458	7	...	38,157	45,402	854,800	268,565	5,224	23	1,035	...	1,175,049
Deduct—Outlay from Contributions (*a*)	...	...	...	...	...	...	...	*845*	*248*	...	...	...	...	...	*1,093*
TOTAL	2,596	22,630	12,466	458	7	...	38,157	44,557	854,552	268,565	5,224	23	1,035	...	1,173,956
Total Imperial	7,364	55,403	46,338	1,057	272	40	110,474	152,655	1,677,794	1,019,280	17,077	298	2,020	58	2,869,182
Provincial.															
Bengal.								(*b*)							
Calcutta and Eastern Canals	283	14,513	9,860	2,031	49	...	26,736	237,861	453,895	298,777	27,488	...	218	...	1,018,239
Orissa Coast Canal	1,634	3,251	2,474	523	195	...	8,077	1,717	62,049	27,984	8,641	...	504	...	100,895
Sarun Project	...	41	17	...	...	...	58	...	29,178	9,151	*—527*	...	525	...	38,327
TOTAL	1,917	17,805	12,351	2,554	244	...	34,871	239,578	545,122	335,912	35,602	...	1,247	...	1,157,461
N.-W. Provinces and Oudh															
Dún Canals	276	2,354	1,610	24	55	...	4,319	10,955	56,141	70,689	1,853	576	150	...	140,364
Rohilkhand Canals	1,323	3,099	5,346	121	2	...	9,891	34,656	73,082	175,150	3,843	380	415	...	287,526
Bijnor Canals	221	386	1,204	6	7	...	1,824	3,738	7,435	12,022	212	...	553	...	23,960
Bundelkhand Irrigation Works { Jhansi	...	139	137	...	3	...	279	1,205	4,817	4,308	39	...	25	...	10,394
Bundelkhand Irrigation Works { Hamirpur	*—112*	740	221	10	1	...	860	1,894	5,560	6,133	105	...	10	...	13,702
TOTAL	1,708	6,718	(*c*)8,518	161	08	...	17,173	52,448	147,035	268,302	6,052	956	1,153	...	475,946
Punjab.															
Kabul River Canal	1,941	1,361	1,108	44	...	...	4,454	1,941	1,361	1,108	44	...	...	...	4,454
Madras.															
Nundiyar Channel	19	281	53	1	...	...	354	19	857	153	15	...	...	...	1,044
Chembrambakam Tank	*—228*	112	*—27*	*—11*	...	...	*—154*	*—3,889*	8,478	2,617	*—206*	...	...	...	7,000
Chilka Lake Canal	...	49	12	...	...	...	61	...	1,455	331	...	...	...	...	1,786
Buckingham Canal	95	7,674	2,830	293	16	...	10,909	7,638	229,556	72,298	7,540	...	1,801	...	318,833
Madras W. S. and I. E. Project	*—360*	757	273	*—1*	...	...	669	*—7,971*	43,505	11,516	555	...	...	...	47,605
Pelandorai Anicut System	232	749	234	...	...	...	1,215	4,158	32,677	9,081	380	...	...	...	47,196
Vedaranniyam Canal	...	301	82	40	...	...	423	15	6,215	1,540	141	...	1	...	7,912
Palar Anicut System	777	2,135	678	1	23	...	3,614	24,272	102,231	34,957	1,074	...	33	...	162,567
Poiney ditto	30	461	114	...	...	...	605	7,882	37,395	10,445	...	...	...	...	55,722
Carried forward	566	12,519	4,249	323	39	...	17,696	32,124	462,369	143,838	9,499	...	1,835	...	640,665
	5,566	25,884	21,977	2,759	312	...	56,498	293,967	693,518	605,322	41,698	956	2,400	...	1,637,861

(*a*) Fuleli Canal . . . . Rx. 831
Jamda „ . . . . „ 262
„ 1,093

(*b*) This includes Rx. 136,361, being approximate expenditure prior to the year 1861-62 as supplied by the Board of Revenue, Lower Provinces, Bengal.

(*c*) Includes Rx. 102 charges by the Civil Department for collection of Owners' Rates, etc.

No. 60 B.—Detailed Account of Expenditure against the Revenue Account of Minor Works and Navigation from Imperial and Provincial Funds, during, and to end of, the Year 1898-99 —*continued.*

	Expenditure during the year.							Total Expenditure to end of the year.							
IRRIGATION AND NAVIGATION —*continued.* Provincial —*continued.* Works for which Capital and Revenue Accounts are kept —*continued.*	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Profit and Loss.	Refunds of Revenue.	Suspense.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	5,566	23,884	21,977	2,759	312	...	56,498	293,967	693,518	605,322	41,698	956	2,400	...	1,637,861
Madras —continued															
Brought forward	566	12,519	4,249	323	39	...	17,696	32,124	462,369	143,838	9,499	...	1,835	...	649,665
Dondapad Tank	...	16	4	...	...	...	20	...	69	16	...	...	...	...	85
Cheyar Anicut	225	1,206	333	...	...	..	1,764	7,522	43,163	11,678	..	...	...	...	62,363
Cumbum Tank	...	64	15	...	...	...	79	755	4,525	1,207	64	...	...	...	6,551
Shatiatope Anicut System	60	664	171	...	...	...	895	3,396	38,778	9,714	5	...	...	...	51 803
Vriddhachalam ditto	103	296	95	...	...	...	494	1,380	9,636	2 543	5	...	...	...	13,564
Mehamathur ditto	59	644	162	...	...	...	865	1,659	9,763	2,635	...	...	...	...	14,057
Vallur Anicut	...	69	16	...	...	...	85	614	2,267	662	...	...	...	...	3,543
Tirukkoyilur Anicut System	578	985	366	...	...	...	1,929	5,198	29,037	7,919	2	...	...	..	42.156
Lower Coleroon Anicut System	375	1,580	410	7	...	...	2,372	20,787	68,228	20,394	21	...	3	...	109,433
Thadapalli Channel	82	661	156	...	...	...	899	2,097	23,213	5,775	...	...	...	...	31,085
Arkenkota ditto	20	349	81	...	...	...	450	1,374	19,008	4,671	...	...	...	...	25,053
Maradur Anicut System	103	1,290	307	...	...	...	1,700	2,476	30,013	7,472	...	...	3	...	39 964
Kalingarayen Channel	50	743	211	...	...	...	1,004	1,361	39,626	9,424	...	...	...	...	50,411
Ganjam-Gopálpur Canal	...	...	1	...	...	...	1	...	22	5	...	...	...	...	27
Ganjam Minor Rivers System	...	1,918	445	...	...	...	2,363	...	21,605	4,975	...	...	...	...	26,580
Sagileru Project	...	160	32	...	...	...	192	...	160	32	...	...	...	...	192
Munyiar Project	...	404	93	...	...	..	497	...	404	93	...	...	...	...	497
Total	2,221	23,568	7,147	330	39	...	33,305	80,743	801,886	233,053	9,596	...	1,841	...	1,127,119
Bombay.															
Gokak Canal, 1st Section and Storage Works	...	288	245	12	...	...	545	...	2,518	1,907	249	...	5	...	4,679
Total Provincial	7,787	49,740	29,369	3,101	351	...	90,348	374,710	1,497,922	840,282	51,543	956	4,246	...	2,769 659
Total Irrigation and Navigation	15,151	105,143	75,707	4,158	623	40	200,822	527,365	3,175,716	1,859,562	68,620	1,254	6 266	58	5,638,841
AGRICULTURAL.															
Provincial.															
Burma.															
Irrawaddy Embankment, Western Series	729	13,819	3,250	231	...	...	18,029	110,554	141,045	57,628	1,426	23	...	1	310,677
Thôngwa Island Embankment	71	805	213	39	...	...	1,218	71	3.222	737	39	...	.	...	4.069
Total	800	14,714	3,403	270	...	...	19,247	110,625	144,267	58,365	1,465	23	...	1	314,746
Incorporated Local.															
Madras.															
Thadapalli Channel	...	..	...	...	...	...	...	615	...	...	...	...	...	...	615
Total Agricultural	800	14,714	3,463	270	...	...	19,247	111,240	144,267	58,365	1,465	23	...	1	315.361
GRAND TOTAL	15,951	119,857	79,170	4,428	623	40	220,069	638,605	3,319,983	1,917,927	70,085	1,277	6,266	59	5,954,202

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1898-99.

Section K.—Buildings and Roads.

Revenue Rx. 705,036. Expenditure Rx. 5,868,803.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Military Works	61	Receipts	150	...	54,234	...
	62	Expenditure	153	...	...	1,211,579
		Details of Imperial Expenditure on—				
	62C	New Works	157	465,295	...	...
	62D	Repairs	158	368,198	...	...
Civil Works	61	Receipts	150	...	650,802	...
	61A	Details of Provincial and Local Fund Receipts included in Account No. 61	152	595,112	...	...
	62	Expenditure	154	...	...	4,657,224
	62A	Ditto by Civil Department Imperial Funds	155	10,501		
	62B	Details of Provincial and Local Fund Expenditure included in Account No. 62	156	4,099,490		
		By Public Works Officers—				
		Imperial Expenditure—				
	62E	New Buildings	159	147,694		
	F	Repairs to Buildings	160	62 773		
	G	New Roads	161	25,381		
	H	Repairs to Roads	161	40,934		
	I	Miscellaneous—New Works	162	56,612		
	J	Miscellaneous—Repairs	162	783		
		Provincial Expenditure—				
	K	New Buildings	163	664,898		
	L	Repairs to Buildings	163	209,338		
	M	New Roads	164	297,359		
	N	Repairs to Roads	164	564,963		
	O	Miscellaneous—New Works	165	40,173		
	P	Miscellaneous—Repairs	165	23,879		
		Incorporated Local—				
	Q	New Buildings	166	25,406		
	R	Repairs to Buildings	166	15,617		
	S	New Roads	167	117.918		
	T	Repairs to Roads	167	236 437		
	U	Miscellaneous—New Works	168	30,230		
	V	Miscellaneous—Repairs	168	16,175		
		By Civil Officers—				
		Imperial Expenditure—				
	W	New Buildings	169	3,937		
	X	Repairs to Buildings	169	1,475		
	Y	New Roads	169	1,973		
	Z	Repairs to Roads	170	176		
	Aa	Miscellaneous—New Works	170	84		
	Ab	Miscellaneous—Repairs	170	209		
		Provincial Expenditure—				
	Ac	New Buildings	170	1,167		
	Ad	Repairs to Buildings	171	6,032		
	Ae	New Roads	171	2,053		
	Af	Repairs to Roads	171	9,242		
	Ag	Miscellaneous—New Works	172	12,833		
	Ah	Miscellaneous—Repairs	172	9,327		
		Incorporated Local—				
	Ai	New Buildings	173	32,246		
	Aj	Repairs to Buildings	173	31,973		
	Ak	New Roads	174	144,908		
	Al	Repairs to Roads	174	587,975		
	Am	Miscellaneous—New Works	175	41,649		
	An	Miscellaneous—Repairs	175	32,014		
				Total	705,036	5,868,803

No. 61.—ABSTRACT ACCOUNT of RECEIPTS from BUILDINGS and ROADS—MILITARY and INDIA

HEADS OF REVENUE.	No. of Items.	DIRECTOR-GENERAL, MILITARY WORKS.			RAJPUTANA.			CENTRAL INDIA.	COORG.	HYDERABAD.	BALUCHISTAN.
		Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Civil.	Civil.	Civil.	Civil.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
IMPERIAL.											
Rents of buildings	1	32,617	158	32,775	421	1,231	1,652	1,024	117	9	2,307
Sales of buildings	2	3,815	...	3,815	...	...	...	...	...	...	...
„ barrack furniture	3	441	2	443	25	...	25	...	...	...	...
„ tools and plant	4	528	...	528	...	10	10	36	15	...	...
„ produce	5	227	11	238	1	57	58	9	...	...	...
„ old materials	6	2,485	6	2,491	...	8	8	...	5	...	...
Value of materials received from old buildings	7	385	...	385	...	...	...	...	...	...	...
Unclaimed deposits	8	11	...	11	...	...	...	17	...	...	...
Fines, refunds, and miscellaneous	9	2,511	88	2,599	...	6	6	(*a*)224	13	(*b*)22	(*b*)366
Recoveries of advances made in England	10	899	...	899	...	...	...	...	...	...	...
	11	43,919	265	44,184	447	1,312	1,759	1,310	150	31	2,673
PROVINCIAL AND INCORPORATED LOCAL Fund Receipts, as per Account No. 61A, page 152	12	...	...	...	...	131	131	...	2,535	...	...
TOTAL	13	43,919	265	44,184	447	1,443	1,890	1,310	2,685	31	2,673

HEADS OF REVENUE.	No. of Items.	ASSAM.			BENGAL.			N.-W. PROVINCES AND OUDH.		
		Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
IMPERIAL.										
Rents of buildings	1	409	...	409	17	22	39	194	...	194
Sales of buildings	2	...	...	...	...	...	...	...	...	...
„ barrack furniture	3	...	...	...	...	...	...	...	...	...
„ tools and plant	4	...	...	...	...	...	...	...	...	...
„ produce	5	...	...	...	...	...	...	35	...	35
„ old materials	6	13	...	13	5	...	5	...	...	...
Value of materials received from old buildings	7	...	...	...	...	...	...	...	...	...
Unclaimed deposits	8	...	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	9	...	...	...	2	...	2	25	...	25
Recoveries of advances made in England	10	...	...	...	...	...	...	...	...	...
TOTAL	11	422	...	422	24	22	46	254	...	254
PROVINCIAL AND INCORPORATED LOCAL Fund Receipts, as per Account No. 61A, page 152	12	...	25,617	25,617	...	100,938	100,938	...	87,061	87,061
TOTAL	13	422	25,617	26,039	24	100,960	100,984	254	87,061	87,315

(*a*) Includes Rx. 220, receipts by Civil Officers.
(*b*) Receipts by Civil Officers.

CIVIL WORKS,—from IMPERIAL, PROVINCIAL, AND LOCAL FUNDS, during the Year 1898-99.

No. of Items	GENERAL. TOTAL—INDIA, GENERAL. Military.	Civil.	Total.	CENTRAL PROVINCES. Military.	Civil.	Total.	BURMA. Military.	Civil.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	33,038	4,846	37,884	6	...	6	6,669	...	6,669
2	3,815	...	3,815	...	...	...	262	...	262
3	466	2	468	...	...	...	17	...	17
4	528	61	589	...	...	...	12	...	12
5	228	77	305	...	...	...	...	...	...
6	2,485	19	2,504	...	...	...	181	...	181
7	385	...	385	...	...	...	14	...	14
8	11	17	28	...	...	...	...	...	...
9	2,511	719	3,230	...	...	...	6	...	6
10	899	...	899	...	...	...	...	...	...
11	44,366	5,741	50,107	6	...	6	7,161	...	7,161
12	...	2,666	2,666	...	12,770	12,770	...	36,768	36,768
13	44,366	8,407	52,773	6	12,770	12,776	7,161	36,768	43,929

No. of Items.	PUNJAB. Military.	Civil.	Total.	MADRAS. Military.	Civil.	Total.	BOMBAY. Military.	Civil.	Total.	GRAND TOTAL. Military.	Civil.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	574	4,087	4,661	360	...	360	122	...	122	41,389	8,955	50,344
2	75	...	75	...	...	...	...	...	...	4,152	...	4,152
3	14	...	14	...	...	...	91	...	91	588	2	590
4	5	...	5	...	...	...	...	...	...	545	61	606
5	11	...	11	4	...	4	9	...	9	287	77	364
6	58	...	58	1	...	1	160	...	160	2,903	19	2,922
7	...	...	...	...	...	...	...	...	...	399	...	399
8	...	...	...	...	...	...	...	...	...	11	17	28
9	5	...	5	...	...	...	512	...	512	3,061	719	3,780
10	...	...	...	...	...	...	...	...	...	899	...	899
11	742	4,087	4,829	365	—	365	894	...	894	54,234	9,850	64,084
12	...	77,759	77,759	...	122,360	122,360	...	129,173	129,173	...	595,112	595,112
13	742	81,846	82,588	365	122,360	122,725	894	129,173	130,067	54,234	604,962	659,196

Add—RECEIPTS IN ENGLAND:—

Royal Indian Engineering College—

Fees and caution money received from Students	£	25,238		
Receipts for testing work done in the Laboratories; and sale-proceeds of provisions, farm produce, etc.	„	5,281	...	30,519	30,519
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.		...	15,321	15,321
GRAND TOTAL			54,234	650,802	705,036

No. 61A.—DETAILED ACCOUNT of PROVINCIAL and LOCAL RECEIPTS under CIVIL WORKS FOR THE YEAR 1898-99.

	India, General.		Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rajputana.	Coorg.									
PROVINCIAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
By Public Works Department.											
Rents of buildings	...	...	2,014	14,978	1,796	7,356	3,973	1,700	7,324	9,242	48,383
Sales of buildings	...	...	1,202	178	15	55	832	2,377	463	1,105	6,227
„ tools and plant	...	...	53	296	126	107	85	270	4,572	312	5,821
„ produce	...	...	145	37	8	327	761	3,336	182	1,176	5,972
„ old materials	...	...	20	159	182	462	146	178	324	940	2,411
Value of materials received from old buildings	...	...	15	224	194	112	10	85	11	4	655
Recoveries and advances made in England	...	...	...	8	...	...	...	...	...	...	8
Receipts from self-supporting Workshops	...	...	...	...	...	...	5,646	...	504	...	6,150
Tolls on roads	...	...	...	...	...	...	...	...	...	55,586	55,586
Ferry receipts	...	...	2,280	...	1,752	...	2,952	...	...	...	6,984
Unclaimed deposits	...	...	15	3	13	...	43	...	149	—24	199
Collections under Highway Act	...	...	...	...	...	...	...	...	...	862	862
Fines, refunds, and miscellaneous	...	...	92	417	575	8,132	391	796	3,409	3,050	16,862
Rents from strand bank, maidan, etc.	...	...	...	...	...	4,293	...	...	...	...	4,293
Arboriculture	...	...	...	...	...	...	2,453	...	...	...	2,453
Total	...	...	5,836	16,300	4,661	20,844	17,292	8,742	16,938	72,253	162,866
By Civil Department.											
Rents of buildings	...	...	699	184	889	...	...	905	...	618	3,295
Sales of buildings	...	...	...	...	...	...	...	8,478	...	...	8,478
„ produce	...	...	2	7	...	...	1,946	...	...	...	1,955
Tolls on roads	...	...	70	...	...	...	...	8,538	...	...	8,608
Ferry receipts	...	...	...	...	4,277	27,080	55,620	19,048	...	...	106,025
Fees on Masonry Graves	...	...	81	221	...	...	319	264	420	222	1,527
Fines, refunds, and miscellaneous	...	...	72	6	...	1,539	156	4,098	18	81	5,970
Total	...	...	924	418	5,166	28,619	58,041	41,331	438	921	135,858
Total Provincial	...	...	6,760	16,718	9,827	49,463	75,333	50,073	17,376	73,174	298,724
INCORPORATED LOCAL.											
By Public Works Department.											
Rents of buildings	...	...	...	...	76	...	297	...	...	...	373
Sales of buildings	...	...	...	...	...	...	...	...	...	...	...
„ tools and plant	...	...	...	...	...	...	85	...	...	...	85
„ produce	...	...	9	1	3	...	29	...	651	...	693
„ old materials	...	...	...	...	78	...	20	36	...	...	134
Unclaimed deposits	...	...	...	...	...	...	1	...	...	...	1
Fines, refunds, and miscellaneous	...	...	...	...	5,279	...	26	11	14	...	5,330
Arboriculture	...	...	...	...	...	...	1,065	...	...	...	1,065
Total	...	...	9	1	5,436	...	1,523	47	665	...	7,681
By Civil Department.											
Rents of buildings	...	...	6	633	...	1,815	...	1,427	...	443	4,324
Sales of buildings	...	...	5	...	...	13	...	512	179	10	725
„ old materials	...	...	56	...	...	53	...	...	511	...	620
Tolls on roads	...	2,465	..	...	...	...	...	...	...	33,987	36,452
Canal and Ferry receipts	...	...	4,943	17,122	10,328	43,582	...	15,023	96,999	13,828	201,825
Arboriculture	...	...	444	...	...	...	4,466	7,808	...	1,180	13,898
Toll on Steamers	...	...	...	...	...	...	964	...	...	...	964
Contributions	...	...	159	1,040	...	5,285	...	...	2,345	5,962	14,791
Fines, refunds, and miscellaneous	131	70	388	1,254	26	727	4,775	2,869	4,285	583	15,108
Total	131	2,535	6,001	20,049	10,354	51,475	10,205	27,639	104,319	55,999	288,707
Total Local	131	2,535	6,010	20,050	15,790	51,475	11,728	27,686	104,984	55,999	296,388
GRAND TOTAL, as per Abstract Account No. 61	131	2,535	12,770	36,768	25,617	100,938	87,061	77,759	122,360	129,173	595,112

No. 62.—ABSTRACT ACCOUNT of EXPENDITURE on BUILDINGS and ROADS,—MILITARY AND CIVIL WORKS,—from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1898-99.

IMPERIAL.	INDIA, GENERAL.										Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
	Director General, Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan.	Petroleum borings at Sukkur and Kundra.	TOTAL.									
MILITARY WORKS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
New Works (62C)	341,246	4,087	...	10	...	...	...	...	...	345,343	178	29,851	21,548	14,588	4,650	41,887	493	6,757	465,295
Repairs (62D)	276,533	6,008	...	19	...	...	...	...	...	282,560	453	28,839	5,476	2,974	964	33,338	5,021	8,573	368,198
Establishment	245,877	2,040	...	4	...	...	...	...	...	247,921	131	13,482	5,950	3,533	448	10,569	1,120	3,224	292,378
Tools and Plant	8,548	88	...	...	...	...	...	...	...	8,636	8	856	388	230	29	1,078	69	207	11,501
Suspense	*—12,687*	196	...	...	...	...	...	...	...	*—12,491*	...	...	...	1,875	...	*—1,119*	...	...	*—11,735*
	859,517	12,419	...	33	...	...	...	...	...	871,969	770	73,028	33,362	23,200	6,091	91,753	6,703	18,761	1,125,637
Barrack furniture, including repairs and establishment	74,377	652	...	...	...	...	22	...	...	75,051	7	7,456	104	...	...	828	290	2,206	85,942
TOTAL	933,894	13,071	...	33	...	...	22	...	...	947,020	777	80,484	33,466	23,200	6,091	92,581	6,993	20,967	1,211,579
Deduct—Outlay in England £	*50,321*	...	...	...	...	...	...	...	...	*50,321*	...	*61*	*507*	*1,513*	...	*98*	...	*31*	*52,531*
Exchange	*25,261*	...	...	...	...	...	...	...	...	*25,261*	...	*31*	*255*	*759*	...	*49*	...	*16*	*26,371*
NET INDIA—MILITARY WORKS	858,312	13,071	...	33	...	...	22	...	...	871,438	777	80,392	32,704	20,928	6,091	92,434	6,993	20,920	1,132,677
CIVIL WORKS.																			
Civil Buildings—																			
New Works (62E)	15,775	3,953	6,072	2,017	...	656	1,842	13,191	...	43,506	1,984	...	4,637	49,883	11,473	21,556	4,461	10,194	147,694
Repairs (62F)	5,415	2,926	2,208	1,003	...	810	1,466	5,115	...	18,943	287	...	815	15,804	5,183	12,464	1,596	7,081	62,773
Communications—																			
New Works (62G)	...	2,726	3,614	2,182	...	...	...	8,218	...	16,740	...	...	6,838	...	...	1,803	...	...	25,381
Repairs (62H)	251	6,025	13,304	8,701	...	...	...	8,981	...	37,262	...	...	...	1,571	...	2,096	...	5	40,934
Mis. P. Improvements—																			
New Works (62I)	53,617	...	...	876	...	...	...	2,225	*—254*	56,464	6	...	...	131	...	...	...	11	56,612
Repairs (62J)	...	...	...	215	...	...	...	436	...	651	...	...	...	...	...	115	...	17	783
TOTAL WORKS AND REPAIRS	75,058	15,630	25,198	14,994	...	1,466	3,308	38,166	*—254*	173,566	2,277	...	12,290	67,389	16,656	38,034	6,057	17,908	334,177
Establishment	11,604	6,237	9,331	3,920	...	337	1,387	8,202	...	41,018	522	...	2,827	7,055	3,773	8,339	1,379	3,571	68,484
Tools and Plant	757	253	721	335	...	22	...	515	...	2,603	34	...	185	427	247	455	90	233	4,274
Suspense	376	...	172	*—23*	...	19	813	...	...	1,357	...	...	...	*—26*	...	823	...	...	2,154
TOTAL	87,795	22,120	35,422	19,226	...	1,844	5,508	46,883	*—254*	218,544	2,833	...	15,302	74,845	20,676	47,651	7,526	21,712	409,089
Deduct—Outlay in England £	*69*	...	*310*	...	...	...	*693*	...	...	*1,072*	...	...	...	*5,228*	...	*771*		...	*7,071*
Exchange	*34*	...	*156*	...	...	...	*348*	...	...	*538*	...	...	...	*2,625*	...	*387*	...	...	*3,550*
NET INDIA—IMPERIAL CIVIL WORKS, carried forward	87,692	22,120	34,956	19,226	...	1,844	4,467	46,883	*—254*	216,934	2,833	...	15,302	66,992	20,676	46,493	7,526	21,712	398,468
DO.—MILITARY WORKS, carrried forward	858,312	13,071	...	33	...	...	22	...	...	871,438	777	80,392	32,704	20,928	6,091	92,434	6,993	20,920	1,132,677

No. 62.—Abstract Account of Expenditure on Buildings and Roads,—Military and Civil Works,—from Imperial, Provincial, and Incorporated Local Funds—*continued.*

	India, General.												Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
	Director-General, Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan.	Petroleum borings at Sukkur and Kundra.	Turkish Arabia.	Khorasan.	Total.									
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Military Works, brought forward	858,312	13,071	...	33	...	...	22	...	...	...	...	871,438	777	80,392	32,704	20,928	6,091	92,434	6,993	20,920	1,132,677
Imperial Civil Works, brought forward	87,792	22,120	34,956	19,226	...	1,844	4,467	46,883	—254	...	...	216,934	2,833	...	15,302	66,992	20,676	46,493	7,526	21,712	398,468
Expenditure by Civil Officers from Imperial Funds, as per Account No. 62A, page 155	...	...	315	...	502	...	...	8,080	...	374	1,230	10,501	...	...	...	...	...	...	...	...	10,501
Provincial and Incorporated Local Funds Expenditure, as per Account No. 62B, page 156	...	1,993	440	2,817	...	...	...	...	...	...	...	5,250	191,675	675,210	341,187	767,223	552,780	388,023	685,340	492,802	4,099,490
Total Civil Works	87,692	24,113	35,711	22,043	502	1,844	4,467	54,963	—254	374	1,230	232,685	194,508	675,210	356,489	834,215	573,456	434,516	692,866	514,514	4,508,459
Grand Total, India	946,004	37,184	35,711	22,076	502	1,844	4,489	54,963	—254	374	1,230	1,104,123	195,285	755,602	389,193	855,143	579,547	526,950	699,859	535,434	5,641,136

	£	£	£	
Add—Charges in England:—				
MILITARY WORKS—Stores for India	...	...	52,531	
CIVIL WORKS—				
Royal Indian Engineering College—				
Salaries of President, Professors, etc.; wages of servants; provisions and contingent expenses; and continental tour of Forest Students	26,160			
Refund of caution money to Students	203			
		26,363		
Salaries and expenses, while gaining practical experience in their profession, of Students retained in England after having passed out of the Royal Indian Engineering College	2,404			
Passage to India of Assistant Engineers on appointment	1,116			
Furlough Pay and Allowances of Military Officers in the Public Works Department	7,109			
Absentee Allowances of Civil Officers in the Public Works Department	54,089			
Pay and expenses of Officers of the Public Works Department visiting works, etc.	831			
		65,609		
Stores for India		7,071		
Total Civil Works			99,043	151,574
Exchange on Charges in England				75,093
GRAND TOTAL, MILITARY AND CIVIL WORKS				5,868,803

ABSTRACT.

	Imperial.	Provincial.	Local.	Total India.	England.	Exchange.	Grand Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
Military Works	1,132,777	...	...	1,132,677	52,531	26,371	1,211,579
Civil Works	408,909	2,491,191	1,605,299	4,508,459	99,043	49,722	4,657,224

No. 62A.—ABSTRACT of EXPENDITURE on BUILDINGS and ROADS from IMPERIAL FUNDS by CIVIL DEPARTMENT.

	India, General.					
	Central India.	Mysore.	Baluchistan.	Khorasan.	Turkish Arabia.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
CIVIL WORKS—						
Civil Buildings—						
New Works (62W)	...	...	2,707	1,230	...	3,937
Repairs (62X)	...	502	599	...	374	1,475
Communications—						
New Works (62Y)	...	...	1,973	...	...	1,973
Repairs (62Z)	...	...	176	...	...	176
Miscellaneous Public Improvements—						
New Works (62Aa)	...	...	84	...	...	84
Repairs (62Ab)	...	...	209	...	...	209
Total Works and Repairs	...	502	5,748	1,230	374	7,854
Establishment	315	...	2,268	...	...	2,583
Tools and plant	...	...	64	...	...	64
TOTAL IMPERIAL	315	502	8,080	1,230	374	10,501

NO. 62B.—ABSTRACT ACCOUNT of PROVINCIAL and LOCAL EXPENDITURE under CIVIL WORKS FOR THE YEAR 1898-99.

	India, General.											
	Rajputana	Central India.	Coorg.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
PROVINCIAL.												
Civil Works,												
BY PUBLIC WORKS DEPARTMENT.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Civil Buildings—												
New Works (62K)	...	...	...	19,323	173,180	58,056	134,034	82,057	50,103	88,639	59,506	664,898
Repairs (62L)	...	...	...	9,533	43,617	14,368	18,624	31,129	25,591	26,305	40,171	209,338
Communications—												
New Works (62M)	...	...	...	47,195	84,997	51,458	18,139	28,461	38,657	20,300	8,152	297,359
Repairs (62N)	...	...	...	41,657	128,384	80,741	62,998	85,435	80,781	11,215	73,752	564,963
Miscellaneous Public Improvements—												
New Works (62O)	...	...	...	3,437	3,473	6,057	462	7,915	11,338	5,968	1,523	40,173
Repairs (62P)	...	...	...	72	3,745	1,059	6,677	660	5,186	1,811	4,609	23,879
TOTAL WORKS AND REPAIRS	...	...	...	121,217	437,396	211,739	240,934	235,657	211,656	154,238	187,773	1,800,610
Establishment	...	...	...	42,485	106,119	44,803	83,300	64,545	64,472	79,205	84,752	569,681
Tools and Plant	...	...	...	1,466	6,404	5,615	2,905	*—805*	4,043	14,410	3,606	37,644
Suspense	...	...	...	*—378*	*—4,506*	*—1,913*	1,740	*—2,747*	2,749	3,727	*—1,709*	*—3,037*
TOTAL	...	...	...	164,790	545,413	260,244	328,879	296,650	282,920	251,580	274,422	2,404,898
BY CIVIL DEPARTMENT.												
Civil Buildings—												
New Works (62Ac)	...	...	...	...	...	...	15	519	...	633	...	1,167
Repairs (62Ad)	...	...	...	...	...	...	283	4,455	...	1,294	...	6,032
Communications—												
New Works (62Ae)	...	...	...	...	...	55	...	216	...	1,782	...	2,053
Repairs (62Af)	...	...	...	...	...	...	2,298	1,193	...	5,751	...	9,242
Miscellaneous Public Improvements—												
New Works (62Ag)	...	...	...	...	...	4,014	424	2,681	...	5,704	...	12,833
Repairs (62Ah)	...	...	...	...	...	...	894	7,937	...	496	...	9,327
TOTAL WORKS AND REPAIRS	...	...	...	...	...	4,069	3,924	17,001	...	15,660	...	40,654
Establishment	...	...	...	1,237	1,450	1,474	5,120	4,149	2,762	...	840	17,032
Tools and Plant	...	...	...	...	...	588	...	156	...	19	...	763
Miscellaneous	...	...	...	1,252	14,180	31	...	3,727	8,032	3,034	588	30,844
TOTAL	...	...	...	2,489	15,630	6,162	9,044	25,033	10,794	18,713	1,428	89,293
TOTAL PROVINCIAL	...	...	...	167,279	561,043	266,406	337,923	321,683	293,714	270,293	275,850	2,494,191
INCORPORATED LOCAL.												
Civil Works.												
BY PUBLIC WORKS DEPARTMENT.												
Civil Buildings—												
New Works (62Q)	...	...	...	219	1,786	252	...	8,880	6,828	...	7,441	25,406
Repairs (62R)	9	...	...	...	707	262	...	5,946	8,328	...	365	15,617
Communications—												
New Works (62S)	...	...	855	3,652	14,282	24,872	...	39,616	9,434	253	24,954	117,918
Repairs (62T)	1,289	...	991	7,079	17,932	35,501	...	77,704	33,511	2,524	59,906	236,437
Miscellaneous Public Improvements—												
New Works (62U)	...	...	149	...	13,863	4,561	...	1,212	6,183	...	4,262	30,230
Repairs (62V)	...	...	51	...	5,128	2,755	...	1,599	6,068	...	574	16,175
TOTAL WORKS AND REPAIRS	1,298	...	2,046	10,950	53,698	68,203	...	134,957	70,352	2,777	97,502	441,783
Establishment	130	...	468	...	11,715	6,199	...	39,982	9,421	944	11,024	79,883
Tools and Plant	20	...	30	...	863	168	...	2,935	114	54	1,328	5,512
TOTAL	1,448	...	2,544	10,950	66,276	74,570	...	177,874	79,837	3,775	109,854	527,178
BY CIVIL DEPARTMENT.												
Civil Buildings—												
New Works (62Ai)	158	16	...	37	777	...	16,716	2,770	...	9,019	2,753	32,246
Repairs (62Aj)	96	258	...	111	387	...	9,016	6,283	...	8,665	7,157	31,973
Communications—												
New Works (62Ak)	20	...	...	835	12,176	201	80,813	2,603	...	39,449	8,811	144,908
Repairs (62Al)	77	124	...	7,968	10,320	...	235,237	29,211	...	256,999	48,039	587,975
Miscellaneous Public Improvements—												
New Works (62Am)	...	...	1	179	13,232	...	9,818	60	...	5,722	12,617	41,649
Repairs (62An)	...	21	...	277	3,124	...	4,495	238	...	15,111	8,748	32,014
TOTAL WORKS AND REPAIRS	351	419	1	9,407	40,016	201	356,095	41,165	...	334,965	88,145	870,765
Establishment	194	12	272	2,065	4,920	—	69,729	10,653	2,651	66,047	15,815	172,358
Tools and Plant	...	...	...	19	283	4	3,295	330	...	5,256	610	9,797
Miscellaneous	...	9	...	1,955	2,672	6	181	1,075	11,771	5,004	2,528	25,201
TOTAL	545	440	273	13,446	47,891	211	429,300	53,223	14,422	411,272	107,098	1,078,121
TOTAL INCORPORATED LOCAL	1,993	440	2,817	24,396	114,167	74,781	429,300	231,097	94,309	415,047	216,952	1,605,299
GRAND TOTAL AS PER ABSTRACT ACCOUNT No. 62	1,993	440	2,817	191,675	675,210	341,187	767,223	552,780	388,023	685,340	492,802	4,099,490

No. 62C.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS.

PROVINCES.	ACCOMMODATION FOR TROOPS.																								
	European.										Native.														
	New buildings, including subsidiary, auxiliary and hospital accommodation.		Old buildings, including subsidiary, auxiliary and hospital accommodation.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation.		Buildings for Cavalry.	Buildings for Artillery.	Buildings for Infantry.	Rest-houses.	Ordnance buildings.	Commissariat buildings.	Staff and Miscellaneous.	Studs.	Roads to hill stations or lines of Military communications.	General Cantonment Works.	Fortifications.	Dockyard or Naval buildings.	Petty Works.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.															
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Director-General, Military Works	48,256	16,722	1,547	...	41,451	15,697	6,569	12,797	...	...	848	69	20,630	393	28,631	8,810	9,830	5,530	2,727	85,623	25,750	8,845	9,222	349,947	8,701	341,246
Rajputana	...	...	...	...	1,238	25	...	62	...	...	...	...	1,916	...	...	190	53	...	...	235	...	...	368	4,087	...	4,087
Coorg	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10	...	...	...	...	...	...	10	...	10
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	38	35	...	...	98	...	...	...	...	...	57	228	50	178
Burma	4,557	...	50	...	342	...	262	4,428	36	...	...	48	13,151	...	2,277	1,164	878	...	...	2,386	272	...	...	29,851	...	29,851
Assam	...	...	...	...	...	...	...	...	...	...	...	...	19,196	...	...	296	714	...	571	686	85	...	...	21,548	...	21,548
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	158	...	3,218	215	10,952	...	...	45	...	...	...	14,588	...	14,588
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	452	4,198	...	...	...	4,650	...	4,650
Punjab	...	...	...	...	...	...	17	...	...	...	252	570	2,312	...	43	107	751	1,335	30,150	1,319	5,031	...	...	41,887	...	41,887
Madras	...	...	399	...	4	...	—111	...	...	...	...	...	...	11	1	3	433	...	...	120	20	...	...	880	387	493
Bombay	206	1	782	—7	109	...	...	...	...	...	8	...	176	...	8	32	33	...	...	5,961	348	...	...	6,757	...	6,757
TOTAL	53,019	16,723	2,778	—7	43,144	15,722	6,737	17,287	36	...	1,108	687	57,577	439	34,178	10,817	23,752	6,865	33,900	99,673	31,506	8,845	9,647	474,433	9,138	465,295

No. 62D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to MILITARY WORKS.

PROVINCES.	ACCOMMODATION FOR TROOPS.													Rest-houses.	Ordnance buildings.	Commissariat buildings.	Staff and Miscellaneous.	Studs.	Roads to hill stations or lines of Military communications.	General Cantonment Works.	Fortifications.	Dockyard or Naval buildings.	Rent for buildings or compensation for quarters.	Petty Works.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	European.										Native.																
	New buildings, including subsidiary, auxiliary and hospital accommodation.		Old buildings, including subsidiary, auxiliary and hospital accommodation.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation.																	
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	Buildings for Cavalry.	Buildings for Artillery.	Buildings for Infantry.														
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx
Director-General, Military Works	...	...	66,353	16,006	...	...	4,705	3,171	129	...	1,431	532	8,642	754	6,946	7,786	24,179	2,234	22,437	59,544	15,623	1,444	18,749	30,879	291,544	15,011	276,533
Rajputana	1,240	1,741	...	...	...	...	35	230	...	...	234	...	1,211	...	...	168	103	...	...	453	...	...	188	405	6,008	...	6,008
Coorg	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	19	...	...	...	...	...	...	...	19	...	19
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	266	...	...	...	16	...	...	108	...	...	60	3	453	...	453
Burma	...	...	9,003	183	...	...	1,346	55	510	...	...	101	4,223	120	850	3,931	660	...	...	6,294	626	...	937	...	28,839	...	28,839
Assam	...	...	...	...	...	...	...	185	...	...	...	...	2,755	...	...	256	156	...	296	1,406	189	...	233	...	5,476	...	5,476
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	695	...	177	328	12	...	...	653	...	...	1,109	...	2,974	...	2,974
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	396	...	...	405	90	...	95	...	986	22	964
Punjab	...	...	...	...	...	...	260	...	...	...	324	415	3,029	...	170	104	478	210	23,528	1,814	3,052	...	24	...	33,438	100	33 338
Madras	...	...	2,077	...	...	...	229	...	...	...	...	...	206	50	43	297	766	...	372	204	215	...	654	...	5,113	92	5,021
Bombay	...	...	3,229	847	...	...	...	52	62	...	67	...	584	7	129	178	184	72	274	2,280	320	...	288	...	8,573	...	8,573
TOTAL	1,240	1,741	80,662	17,036	...	...	6,575	3,693	701	...	2,056	1,078	21,611	931	8,315	13,048	26,969	2,516	46,907	73,161	20,115	1,444	22,337	31,287	383,423	15,225	368,198

No. 62E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Post Offices.	Telegraph.	Viceregal Residences.	Secretariat Offices of the Government of India.	Treasury and Currency buildings.	Land Revenue Buildings.	Excise buildings.	Residences for Local Governments and Secretariat Offices.	Board of Revenue buildings.	Political Agencies.	Stamp and Stationery Office.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Director-General, Military Works	...	...	...	...	...	8	78	...	...	...	...	...	...	...	997	...	...	...	12,764	...	...	...	2,719	1,813	18,379	2,604	15,775
Rajputana	14	...	...	...	...	80	7	...	...	...	...	...	2,806	...	15	...	...	...	717	61	41	760	...	82	4,583	630	3,953
Central India	...	...	...	123	...	110	38	...	...	...	295	...	819	...	4,356	...	...	11	177	17	95	...	33	205	6,279	207	6,072
Coorg	...	...	...	...	...	68	...	...	...	...	478	408	14	...	...	...	...	260	32	10	29	590	12	165	2,066	49	2,017
Hyderabad	...	...	...	...	...	187	84	...	337	..	...	...	...	...	...	...	...	...	48	...	...	...	...	...	656	...	656
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,842	1,842	...	1,842
Baluchistan	...	...	...	...	...	239	120	...	...	...	...	...	...	...	6,437	...	...	...	...	1,115	68	1,243	450	3,519	13,191	...	13,191
Central Provinces	...	...	...	...	...	1,711	273	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,984	...	1,984
Assam	...	...	...	...	...	2,632	1,941	...	...	...	...	...	...	...	...	...	64	...	...	...	...	...	...	...	4,637	...	4,637
Bengal	...	...	3,032	1,926	380	2,414	3,266	5,054	926	95	...	...	...	...	...	...	301	...	1	...	...	...	30,081	2,407	49,883	...	49,883
N.-W. P. and Oudh	25	...	...	5,139	...	1,757	231	332	10	...	...	...	...	...	...	...	3 979	...	...	...	...	...	...	...	11,473	...	11,473
Punjab	...	...	...	...	...	1,043	3,040	9,125	2,066	...	...	...	...	...	4,987	...	...	100	...	...	...	37	...	1,925	22,323	767	21,556
Madras	...	...	93	...	...	1,300	167	...	...	...	...	...	...	...	...	...	2,901	...	...	...	...	...	...	...	4,461	...	4,461
Bombay	...	...	6,609	13	905	2,185	202	...	...	180	...	...	...	...	100	...	...	...	...	...	...	...	...	...	10,194	...	10,194
TOTAL	39	...	9,734	7,201	1,285	13,734	9,447	14,511	3,339	275	773	408	3,639	...	16,892	...	7,245	371	13,739	1,203	233	2,630	33,295	11,958	151,951	4,257	147,694

K.—Buildings and Roads.

No. 62 F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Post Offices.	Telegraph.	Viceregal Residences.	Secretariat Offices of the Government of India	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat Offices.	Board of Revenue buildings.	Political Agencies.	Stamps and Stationery Office.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Director-General, Military Works	...	...	...	...	...	22	25	...	...	...	...	...	...	...	46	...	...	...	5,190	9	...	15	...	144	5,451	*36*	5,415
Rajputana	5	...	...	...	...	87	88	...	...	...	1	...	1,207	...	106	...	...	323	180	352	89	232	...	262	2,932	*6*	2,926
Central India	..	...	...	38	...	166	42	...	...	...	25	...	545	...	509	...	...	...	112	16	426	16	229	820	2,944	*736*	2,208
Coorg	...	...	...	...	...	23	3	...	...	...	176	37	242	...	...	...	...	56	5	17	158	85	23	178	1,003	...	1,003
Hyderabad	...	...	...	...	...	202	65	...	474	...	...	...	...	...	...	...	...	...	68	1	...	...	...	...	810	...	810
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,466	1,466	...	1,466
Baluchistan	32	...	...	...	...	93	94	...	...	...	...	...	...	...	1,275	...	...	...	26	143	122	1,287	213	1,830	5,115	...	5,115
Central Provinces	...	...	...	...	...	184	103	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	287	...	287
Assam	...	...	...	...	...	363	450	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	815	...	815
Bengal	...	...	875	1,855	835	1,339	1,196	9,528	—232	560	...	...	...	...	50	...	847	...	...	...	...	...	...	—72	16,781	977	15,804
N.-W. P. and Oudh	102	60	...	2,545	...	1,607	410	116	50	9	...	...	...	...	...	...	284	...	...	...	...	...	...	...	5,183	...	5,183
Punjab	...	...	...	...	...	1,515	485	6,154	2,521	...	...	...	...	...	381	...	...	...	15	...	...	...	...	1,393	12,464	...	12,464
Madras	...	...	28	...	...	938	630	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,596	...	1,596
Bombay	...	90	4,086	10	997	1,210	996	...	...	62	...	...	...	...	175	...	...	...	...	...	2	12	3	38	7,681	...	7,681
TOTAL	139	150	4,989	4,448	1,832	7,749	4,587	15,798	2,813	631	202	37	1,994	...	2,542	...	1,133	379	5,596	538	797	1,647	468	6,059	64,528	*1,755*	62,773

No. 62G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	58	3,064	...	12	...	...	...	...	...	...	23	3,157	*431*	2,726
Central India	2,632	1,538	....	...	...	...	...	...	...	27	...	4,197	*583*	3,614
Coorg	478	660	725	—*29*	...	...	...	...	151	233	...	2,218	*36*	2,182
Baluchistan	...	72	...	3,786	...	...	...	644	...	3,716	...	8,218	...	8,218
Assam	...	...	...	6,838	...	...	...	...	...	...	...	6,838	...	6,838
Punjab	252	—*150*	...	1,701	...	...	...	...	...	...	...	1,803	...	1,803
TOTAL	3,420	5,184	725	12,308	...	...	...	644	151	3,976	23	26,431	*1,050*	25,381

No. 62H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Director-General, Military Works	1,472	...	...	...	...	...	...	...	...	...	....	1,472	*1,221*	251
Rajputana	2,334	3,073	9	357	18	...	152	12	30	193	93	6,271	*246*	6,025
Central India	5,676	8,697	...	...	...	...	...	...	175	160	128	14,836	*1,532*	13,304
Coorg	5,661	392	...	2,529	...	...	...	...	44	75	...	8,701	...	8,701
Baluchistan	...	3,965	...	1,399	207	32	...	1,984	...	1,394	...	8,981	...	8,981
Bengal	...	...	1,571	...	...	...	...	...	...	...	...	1,571	...	1,571
Punjab	8	...	...	502	...	1,568	...	...	...	18	...	2,096	...	2,096
Bombay	...	...	...	...	...	...	...	...	...	5	...	5	...	5
TOTAL	15,151	16,127	1,580	4,787	225	1,600	152	1,996	249	1,845	221	43,933	*2,999*	40,934

No. 62I.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Petroleum operations.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Director-General, Military Works	...	...	...	53,971	...	...	...	...	...	...	53,971	*354*	53,617
Rajputana	...	...	...	313	...	...	...	...	...	687	1,000	*1,000*	...
Central India	...	...	...	...	...	...	...	...	...	...	...	...	...
Coorg	...	...	...	960	...	...	...	...	...	13	973	*97*	876
Baluchistan	...	...	...	1,449	12	...	...	...	764	...	2,225	...	2,225
Petroleum Borings at Sukkur and Kundra	...	...	...	...	...	...	...	...	...	*—254*	*—254*	...	*—254*
Central Provinces	...	...	...	...	...	...	...	...	6	...	6	...	6
Bengal	...	...	...	...	...	...	...	...	...	131	131	...	131
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...
Bombay	...	...	...	...	...	...	...	...	...	11	11	..	11
TOTAL	...	...	...	56,693	12	..	...	...	770	588	58,063	*1,451*	56,612

No. 62J.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Director General, Military Works	...	..	...	58	...	...	...	...	...	58	*58*	...
Rajputana	...	...	...	285	...	...	...	...	1	286	*286*	...
Coorg	...	...	...	215	...	...	...	...	...	215	...	215
Baluchistan	...	...	...	436	...	...	...	...	...	436	...	436
Punjab	...	...	...	54	...	...	...	...	61	115	...	115
Bombay	...	...	...	3	...	14	...	...	...	17	...	17
TOTAL	...	...	...	1,051	...	14	...	...	62	1,127	*344*	783

No. 62K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Customs.	Post offices.	Telegraph.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat office.	Board of Revenue buildings.	Political Agencies.	Stamps and Stationery offices.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.					Grand Total.	Deduct Outlay from Contributions.	Net Total.
																			Registration.	Printing.	Marine.	Public Works buildings.	Miscellaneous.			
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	152	...	...	...	3,110	3,109	786	145	...	...	...	...	666	496	4,591	2,392	1,902	589	56	7	...	1,253	382	19,636	*313*	19,323
Burma	880	190	1,063	3,997	284	9,738	...	2,279	...	76	...	...	3,718	1,493	24,311	37,433	42,540	3,359	...	46	70	5,046	36,657	173,180	...	173,180
Assam	231	...	...	...	...	852	21	10,987	...	2,392	...	121	2,821	648	12,586	7,818	1,862	1,805	62	442	...	3,038	14,916	60,602	*2,546*	58,056
Bengal	74	65	...	...	...	17,763	3,191	3,563	641	...	190	3,458	14,879	3,775	38,805	13,886	11,547	36,903	446	...	...	1,210	4,877	155,273	*21,239*	134,034
N.-W. P. and Oudh	...	...	...	...	...	21,360	357	22,909	546	...	...	424	4,818	563	9,354	7,367	9,653	1,057	979	88	...	1,931	1,557	82,963	*906*	82,057
Punjab	...	...	...	...	63	8,047	571	1,896	247	25	...	170	3,730	3,718	3,433	5,238	6,653	10,283	...	249	...	1,199	5,577	51,099	*996*	50,103
Madras	353	2,473	...	...	54	30,510	...	2,756	77	...	1,025	932	6,130	314	3,124	5,200	13,677	6,045	3,955	73	...	11,552	3,910	92,160	*3,521*	88,639
Bombay	448	351	...	...	...	9,464	1,097	10,332	...	1,394	...	22	6,001	991	8,145	3,921	7,444	14,749	40	825	...	231	1,488	66,943	*7,437*	59,506
TOTAL	2,138	3,079	1,063	3,997	3,511	100,843	6,023	54,867	1,511	3,887	1,215	5,127	42,763	11,998	104,349	83,255	95,278	74,790	5,538	1,730	70	25,460	69,364	701,856	*36,958*	664,898

No. 62L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forest.	Customs.	Post offices.	Telegraph.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat offices.	Board of Revenue buildings.	Political Agencies.	Stamp and Stationery offices.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.					Grand Total.	Deduct Outlay from Contributions.	Net Total.
																			Registration.	Printing.	Marine.	Public Works buildings.	Miscellaneous.			
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	60	...	...	..	25	786	185	449	...	...	...	145	266	554	2,040	1,464	1,907	188	...	10	...	1,425	62	9,566	*33*	9,533
Burma	72	513	1,103	943	185	197	...	4,504	...	237	...	612	538	1,279	4,475	3,091	13,091	935	...	76	11	2,862	8,893	43,617	...	43,617
Assam	8	...	...	...	...	13	...	1,467	...	203	...	81	444	303	4,824	998	768	99	1	69	...	1,577	3,524	14,379	*11*	14,368
Bengal	...	487	...	...	...	1,319	1,030	3,505	*-575*	...	106	376	*—421*	529	1,547	3,176	1,399	3,775	136	...	...	502	1,890	18,781	*157*	18,624
N.-W. P. and Oudh	...	...	...	...	...	8,673	607	1,856	150	...	...	1,537	1,921	1,082	2,548	2,306	7,791	1,466	3	110	...	616	770	31,436	*307*	31,129
Punjab	...	...	...	...	71	3,183	138	2,226	148	106	...	891	2,055	1,042	1,308	5,178	5,341	958	...	124	...	1,650	1,191	25,620	*29*	25,591
Madras	59	310	...	...	93	3,991	...	3,264	100	...	118	113	425	1,436	2,166	3,112	637	1,572	1,049	9	...	7,551	300	26,305	...	26,305
Bombay	323	674	...	...	21	9,382	135	3,462	...	437	...	1,202	2,654	3,721	3,309	2,717	5,823	3,858	13	184	16	1,718	1,212	40,861	*690*	40,171
TOTAL	522	1,984	1,103	943	395	27,544	2,095	20,733	*-177*	983	224	4,957	7,882	9,946	22,217	22,042	36,757	12,861	1,202	582	27	17,901	17,842	210,565	*1,227*	209,338

No. 62M.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	3,349	14,817	674	19,827	...	7,163	...	161	136	549	671	47,347	*152*	47,195
Burma	25,746	1,333	25,523	21,841	440	3,672	2,309	721	219	3,193	...	84,997	...	84,997
Assam	4,309	...	21,457	21,009	47	...	10	7	301	4,775	...	51,915	*457*	51,458
Bengal	12,182	—6	7,982	100	404	27	...	59	...	496	...	21,244	*3,105*	18,139
N.-W. P. and Oudh	16,510	413	5,129	4,658	...	...	...	...	362	1,513	...	28,585	*124*	28,461
Punjab	12,772	5,784	7,118	12,322	...	...	...	...	324	521	...	38,841	*184*	38,657
Madras	3,382	9,771	1,809	635	...	...	4,345	358	2	...	...	20,302	*2*	20,300
Bombay	5,151	2,041	—1,472	2,385	...	33	...	61	...	46	...	8,245	*93*	8,152
TOTAL	83,401	34,153	68,220	82,777	891	10,895	6,664	1,367	1,344	11,093	671	301,476	*4,117*	297,359

No. 62N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	18,093	7,156	1,695	8,925	...	4,213	...	...	906	756	...	...	41,744	*87*	41,657
Burma	62,215	2,379	38,213	12,556	...	4,610	6,517	1,698	...	196	...	...	128,384	...	128,384
Assam	21,453	...	25,682	26,096	..	4,464	1,312	132	2,589	1,440	...	...	83,168	*2,427*	80,741
Bengal	57,365	375	1,204	2,967	...	439	...	186	...	512	...	...	63,048	*50*	62,998
N.-W. P. and Oudh	70,800	1,267	1,031	824	...	...	...	...	7,535	3,016	2,164	...	86,637	*1,202*	85,435
Punjab	46,895	590	7,216	7,967	...	154	...	1,202	12,040	2,667	1,952	171	80,854	*73*	80,781
Madras	9,197	1,438	580	...	...	...	...	...	...	...	...	...	11,215	...	11,215
Bombay	37,427	15,833	3,657	14,255	80	85	105	393	...	608	1,319	...	73,762	*10*	73,752
TOTAL	323,445	29,038	79,278	73,590	80	13,965	7,934	3,611	23,070	9,195	5,435	171	568,812	*3,849*	564,963

No. 62O.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	26	...	...	9,359	1,210	...	...	...	3	10,598	*7,161*	3,437
Burma	91	...	62	257	24	468	*2,211*	...	360	3,473	...	3,473
Assam	...	...	...	2,634	...	...	...	...	3,433	6,067	*10*	6,057
Bengal	1	...	...	172	...	99	63	...	889	1,224	*762*	462
N.-W. P. and Oudh	472	...	...	3,136	4,024	...	...	...	558	8,190	*275*	7,915
Punjab	...	428	122	17,048	7,495	...	...	...	15,796	40,889	*29,551*	11,338
Madras	5,633	...	...	*21,997*	2,522	...	...	1	334	30,487	*24,519*	5,968
Bombay	30	...	...	1,083	199	44	...	...	177	1,533	*10*	1,523
TOTAL	6,253	428	184	55,686	15,474	611	2,274	1	21,550	102,461	*62,288*	40,173

No. 62P.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	...	...	25	...	...	...	...	47	72	...	72
Burma	839	...	19	104	..	66	1,405	...	1,312	3,745	...	3,745
Assam	...	...	...	1,690	*—61*	...	...	...	714	2,343	*1,284*	1,059
Bengal		...	...	3	14	2,108	2	...	4,553	6,680	*3*	6,677
N.-W. P. and Oudh	369	...	...	129	69	...	...	...	116	683	*23*	660
Punjab	100	...	3,814	881	...	...	...	...	945	5,740	*554*	5,186
Madras	885	...	...	29	913	...	...	...	...	1,827	*16*	1 811
Bombay	77	...	42	27	...	221	47	...	4,263	4,677	*8*	4,669
TOTAL	2,270	...	3,875	2,888	935	2,395	1,454	...	11,950	25,767	*1,888*	23,879

No. 62Q.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Post Offices.	Land Revenue Buildings.	Excise Buildings.	Minor Departments.	Educational.	Law and Justice.	Jails.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	...	...	...	219	...	...	...	...	...	...	219	...	219
Burma	...	...	...	...	...	...	...	...	1,253	...	533	1,786	...	1,786
Assam	...	...	...	...	...	...	...	...	...	252	...	252	...	252
N.-W. P. and Oudh	...	...	...	...	4,289	...	...	...	5,840	122	...	10,251	*1,371*	8,880
Punjab	...	126	...	...	2,536	1	...	...	2,388	...	1,777	6,828	...	6,828
Bombay	...	...	...	...	3,521	...	...	...	3,123	...	797	7,441	...	7,441
TOTAL	...	126	...	...	10,565	1	...	...	12,604	374	3,107	26,777	*1,371*	25,406

No. 62R.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Post Offices.	Land Revenue Buildings.	Excise Buildings.	Minor Departments.	Educational.	Law and Justice.	Jails.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	...	...	...	...	9	...	...	9	...	9
Burma	...	...	...	...	...	...	...	...	201	...	506	707	...	707
Assam	...	...	...	...	...	...	...	...	4	258	...	262	...	262
N.-W. P. and Oudh	...	...	...	17	2,675	...	...	...	3,187	269	...	6,148	*202*	5,946
Punjab	...	1,696	36	...	2,954	384	...	...	1,534	...	1,724	8,328	...	8,328
Bombay	...	...	...	...	172	...	...	...	184	2	7	365	...	365
TOTAL	...	1,696	36	17	5,801	384	...	...	5,119	529	2,237	15,819	*202*	15,617

No. 62S.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Coorg	...	...	...	433	...	...	...	...	391	31	...	...	855	...	855
Central Provinces	22	681	44	256	...	2,425	...	...	...	...	224	...	3,652	...	3,652
Burma	3,631	49	7,100	1,799	...	1,369	201	...	—56	189	...	...	14,282	...	14,282
Assam	1,091	88	6,558	14,148	828	1,125	298	2	619	115	...	...	24,872	...	24,872
N.-W. P. and Oudh	9,860	2,857	8,097	14,311	1,406	2,100	693	284	30	34	...	...	39,672	56	39,616
Punjab	745	1,075	1,576	5,850	...	...	211	—184	28	133	...	...	9,434	...	9,434
Madras	...	...	194	...	...	...	...	...	84	...	...	...	278	25	253
Bombay	5,891	297	569	7,743	445	226	7,617	200	895	888	183	...	24,954	...	24,954
TOTAL	21,240	5,047	24,138	44,540	2,679	7,245	9,020	302	1,991	1,390	407	...	117,999	81	117,918

No. 62T.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained	Cleared only.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*R*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	579	...	710	...	...	...	...	...	...	...	...	1,289	...	1,289
Coorg	...	...	...	768	...	...	...	...	87	136	...	...	991	...	991
Central Provinces	1,656	1,559	1,510	1,854	357	143	...	...	...	...	...	...	7,079	...	7,079
Burma	9,696	1,976	2,300	259	...	955	2,481	82	...	183	...	...	17,032	...	17,032
Assam	234	322	15,888	14,702	365	725	1,409	1,058	313	485	...	...	35,501	...	35 501
N.-W. P. and Oudh	55,752	10,591	5,299	4,424	382	581	14	19	125	247	913	...	78,347	643	77,704
Punjab	11,785	935	3,839	10,079	152	25	2,755	1,097	469	2,375	...	...	33,511	...	33,511
Madras	163	...	1,058	128	36	327	...	281	178	...	...	353	2,524	...	2,524
Bombay	12,382	9,753	5,004	23,099	4,012	2,242	855	540	1,321	250	448	...	59,906	...	59 906
TOTAL	91,669	25,715	34,898	56,023	5,304	4,998	7,514	3,077	2,493	3,676	1,361	353	237,080	643	236,437

No. 62U.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Coorg	...	80	...	36	...	...	...	33	149	...	149
Burma	20	10,826	844	107	...	1,511	...	555	13,863	...	13,863
Assam	...	390	...	2,517	198	...	...	1,456	4,561	...	4,561
N.-W. P. and Oudh	1,211	...	...	1	...	...	...	...	1,212	...	1,212
Punjab	464	...	858	4,612	73	...	...	176	6,183	...	6,183
Bombay	...	...	...	3,765	46	...	...	451	4,262	...	4,262
TOTAL	1,695	11,296	1,702	11,038	317	1,511	...	2,671	30,230	...	30,230

No. 62V.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Coorg	...	9	...	...	...	...	...	42	51	...	51
Burma	...	1,718	2,737	...	...	525	...	148	5,128	...	5,128
Assam	...	246	...	779	964	...	...	766	2,755	...	2,755
N.-W. P. and Oudh	120	...	...	7	490	...	...	1,008	1,625	26	1,599
Punjab	290	2	2,070	3,237	155	...	...	314	6,068	...	6,068
Bombay	...	...	...	506	...	23	...	45	574	...	574
TOTAL	410	1,975	4,807	4,529	1,609	548	...	2,323	16,201	26	16,175

No. 62W.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Post Offices.	Telegraph.	Land Revenue buildings.	Excise Buildings.	Political Agencies.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Khorasan	...	...	...	...	...	...	...	...	1,230	...	...	...	...	...	...	...	1 230		1,230
Baluchistan	...	...	...	...	...	...	371	685	1,092	...	...	4	...	320	155	80	2,707	...	2,707
TOTAL	...	...	...	...	...	...	371	685	2,322	...	...	4	...	320	155	80	3,937	...	3,937

No. 62X.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Post Offices.	Telegraph.	Land Revenue buildings.	Excise Buildings.	Political Agencies.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Baluchistan	...	...	...	...	...	...	194	21	230	21	...	44	...	8	...	81	599	...	599
Mysore	...	...	...	...	...	...	...	...	502	...	...	...	...	...	...	...	502	...	502
Turkish Arabia	...	...	...	...	...	...	...	...	374	...	...	...	...	...	...	...	374	...	374
TOTAL	...	...	...	...	...	...	194	21	1,106	21	...	44	...	8	...	81	1,475		1,475

No. 62Y.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Baluchistan	179	...	256	...	...	...	...	1,538	...	...	...	1,973	...	1,973

No. 62Z.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Baluchistan	83	...	82	...	...	...	...	11	...	...	...	176	...	176

No. 62Aa.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Baluchistan	...	...	...	41	43	...	...	84	...	84

No. 62Ab.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Baluchistan	...	...	...	180	29	...	...	209	...	209

No. 62Ac.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Marine.	Forest.	Administration.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	15	...	...	...	...	...	...	...	...	...	...	...	15	...	15
N.-W. P. and Oudh	...	...	...	116	...	...	...	...	253	...	...	150	519	...	519
Madras	...	...	...	...	...	...	281	352	...	...	...	...	633	...	633
TOTAL .	15	...	...	116	...	...	281	352	253	...	...	150	1,167	...	1,167

No. 62Ad.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Administration.	Minor Departments.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	...	...	...	...	...	...	...	120	...	163	283	...	283
N.-W. P. and Oudh	311	291	...	...	...	1,844	20	...	125	1,864	4,455	...	4,455
Madras	...	...	...	1,294	...	...	...	...	...	...	1,294	...	1,294
TOTAL	311	291	...	1,294	...	1,844	20	120	125	2,027	6,032	...	6,032

No. 62Ae.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Assam	...	...	...	...	...	...	...	...	55	...	...	55	...	55
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	...	...
N.-W. P. and Oudh	...	...	...	3	...	...	...	...	213	...	...	216	...	216
Madras	93	451	...	83	7	...	885	133	30	100	...	1,782	...	1,782
TOTAL	93	451	...	86	7	...	885	133	298	100	...	2,053	...	2,053

No. 62Af.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	881	245	100	...	...	...	...	...	...	...	...	1,072	2,298	...	2,298
N.-W. P. and Oudh	...	42	144	293	...	...	...	214	411	62	27	...	1,193	...	1,193
Madras	199	1,350	14	572	277	1,341	2,575	230	2	192	...	24	6,776	1,025	5,751
TOTAL	1,080	1,637	258	865	277	1,341	2,575	444	413	254	27	1,096	10,267	1,025	9,242

No. 62Ag.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Assam	...	...	...	...	...	...	...	...	4,014	4,014	...	4,014
Bengal	385	...	...	...	...	...	...	...	49	434	...	434
N.-W. P. and Oudh . .	...	...	...	953	9	...	...	...	1,719	2,681	...	2,681
Madras	307	...	...	5,397	...	...	...	...	...	5,704	...	5,704
TOTAL .	692	...	...	6,350	9	...	...	...	5,782	12,833	...	12,833

No. 62Ah.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	526	...	...	...	...	...	...	...	368	894	...	894
N.-W. P. and Oudh . .	2	4	2	918	10	...	...	...	7,001	7,937	...	7,937
Madras	415	...	...	21	75	...	...	...	5	516	20	496
TOTAL .	943	4	2	939	85	...	...	...	7,374	9,347	20	9,327

NO. 62Ai.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS.—

PROVINCES.	Customs.	Opium.	Post Offices.	Telegraph.	Administration.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	...	...	150	...	...	...	8	...	...	...	158	...	158
Central India	...	...	...	...	...	...	...	...	...	...	...	...	...	16	16	...	16
Central Provinces	...	...	...	...	18	...	...	...	...	...	...	...	10	9	37	...	37
Burma	...	...	...	...	...	...	...	...	...	...	506	47	...	224	777	...	777
Bengal	...	60	219	795	5,191	...	1,356	154	546	848	389	1,259	2,092	3,807	16,716	...	16,716
N.-W. P. and Oudh	...	...	...	...	...	...	1,611	...	...	...	...	950	88	121	2,770	...	2,770
Madras	...	...	...	...	25	20	1,422	...	...	...	...	2,818	1,558	3,176	9,019	...	9,019
Bombay	...	...	...	...	46	...	1,554	...	...	...	...	982	...	171	2,753	...	2,753
TOTAL	...	60	219	795	5,280	20	6,093	154	546	848	903	6,056	3,748	7,524	32,246	...	32,246

No. 62Aj.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Customs.	Opium.	Post Offices.	Telegraph.	Administration.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	...	...	74	...	...	...	19	3	...	...	96	...	96
Central India	...	...	...	...	...	...	32	...	...	...	74	...	48	104	258	...	258
Central Provinces	...	...	...	...	27	...	...	...	...	...	...	...	50	34	111	...	111
Burma	...	...	6	...	...	...	...	...	...	...	225	104	...	52	387	...	387
Bengal	...	237	207	54	1,510	8	549	282	394	1,232	492	683	1,409	1,959	9,016	...	9,016
N.-W. P. and Oudh	...	...	...	...	...	2	5,752	...	...	...	...	259	164	106	6,283	...	6,283
Madras	...	...	...	...	37	175	985	19	...	...	...	2,243	677	4,529	8,665	...	8,665
Bombay	...	...	...	...	239	...	6,462	...	...	...	...	367	...	89	7,157	...	7,157
TOTAL	...	237	213	54	1,813	185	13,854	301	394	1,232	810	3,659	2,348	6,873	31,973	...	31,973

No. 62Ak.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	...	...	...	...	...	20	...	20	...	20
Central Provinces	..	...	...	...	38	136	253	45	218	145	...	835	...	835
Burma	2,683	844	3,020	396	30	462	751	53	537	3,274	126	12,176	...	12,176
Assam	...	...	...	...	...	...	...	...	201	...	...	201	...	201
Bengal	9,941	10,500	14,124	17,714	500	8,923	5,594	1,372	8,844	2,425	876	80,813	...	80,813
N.-W. P. and Oudh	...	...	703	600	90	196	288	198	275	...	63	2,603	...	2,603
Madras	10,499	4,487	2,26	4,407	1,947	817	1,002	351	11,713	1,601	365	39,449	...	39,449
Bombay	601	—501	37	552	300	61	18	601	3,324	2,707	1,051	8,811	...	8,811
TOTAL	23,724	15,330	20,234	23,669	3,005	10,595	7,906	2,680	25,112	10,172	2,481	144,908	...	144,908

No. 62Al.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central India	...	...	...	...	12	...	...	...	...	29	...	83	124	...	124
Rajputana	...	...	...	...	...	...	...	...	...	77	...	...	77	...	77
Central Provinces	193	225	560	385	1,866	842	902	1,703	...	657	635	...	7,968	...	7,968
Burma	2,615	957	1,147	909	224	2,022	471	70	235	1,525	85	...	10,320	...	10,320
Bengal	76,368	19,811	25,340	47,025	500	24,658	9,032	14,677	8,370	7,483	1,973	...	235,237	...	235,237
N.-W. P. and Oudh	595	639	7,039	7,942	2,950	1,400	3,548	2,863	906	729	...	...	29,211	...	29,211
Madras	170,393	26,760	20,845	25,665	3,773	600	796	1,094	4,671	2,256	146	...	256,999	...	256,999
Bombay	672	1,107	3,084	11,935	3,887	834	4,038	9,110	2,445	6,108	4,759	...	48,039	...	48,039
TOTAL	250,836	49,499	58,615	93,921	13,212	30,356	18,787	29,517	16,627	18,924	7,598	83	587,975	...	587,975

No. 62Am.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Lighting.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Coorg	...	..	...	...	...	...	...	...	1	1	...	1
Rajputana	...	...	...	...	...	...	...	...	...	...	...	...
Central Provinces	...	...	..	130	34	...	...	...	15	179	...	179
Burma	954	9,806	323	825	337	193	...	...	794	13,232	...	13,232
Bengal	18	...	...	9,278	138	...	...	...	384	9,818	...	9,818
N.-W. P. and Oudh	...	...	...	10	...	...	...	...	50	60	...	60
Madras	15	3,744	...	696	165	16	...	...	1,086	5,722	...	5,722
Bombay	17	...	5	11,891	56	...	...	...	608	12,637	...	12,637
TOTAL	1,004	13,550	328	22,830	730	209	...	...	2,998	41,649	...	41,649

No. 62An.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Mines.	Lighting.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central India	...	...	...	21	...	...	...	...	...	...	21	...	21
Coorg	...	...	...	...	...	...	...	...	...	...	...	...	...
Central Provinces	13	9	...	225	...	...	...	...	...	30	277	...	277
Burma	971	1,725	...	281	63	...	...	2	...	82	3,124	...	3,124
Bengal	25	...	...	2,959	155	17	59	...	...	1,280	4,495	...	4,495
N.-W. P. and Oudh	...	...	...	70	150	...		...	...	18	238	...	238
Madras	12	1,071	24	2,548	6	...		18	...	11,432	15,111	...	15,111
Bombay	...	9	...	8,062	24	...	...	22	...	631	8,748	...	8,748
TOTAL	1,021	2,814	24	14,166	398	17	59	42	...	13,473	32,014	...	32,014

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1898-99.

Section L.—Army.

Revenue *Rx.* 924,542. Expenditure *Rx.* 24,010,770.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Army—Effective	63	Abstract Account of Receipts and Charges	178	...	771,452	18,355,894
„ Non-Effective.	63	Ditto ditto . .	178	...	111,642	4,570,700
„ Military operations.	63	Mily. operations on the N.-W. Frontier .	178	...	41,448	1,084,176
Army . .	63A	Detailed Account of Receipts . . .	180	924,542	...	...
	63B	Detailed Account of Charges . . .	183	24,010,770	...	...
	63C	Statement of Established Strength . .	191	...	...	...
		Total .		...	924,542	24,010,770

No. 63.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1899.

ARMY RECEIPTS.

Number of corresponding Grants.		For details *see* page	Government of India. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	Total India.	England.	Exchange on Receipts in England.	Total India and England.
	EFFECTIVE SERVICES.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
III	Regimental Pay, Allowances, and Charges	180	2,013	1,112	1,315	1,476	5,916	...	...	5,916
IV	Commissariat Establishments, Supplies and Services	180	181,124	186,442	15,055	46,501	429,122	...	...	429,122
V	Remount and Veterinary Establishments, Supplies and Services	180	9,939	1,942	2,585	2,064	16,530	...	...	16,530
VI	Clothing Establishments, Supplies and Services	180	25,829	22,017	19,030	13,215	80,091	10,341	5,192	95,624
VII	Barrack Establishments, Supplies and Services	181	695	857	741	1,339	3,632	...	...	3,632
IX	Medical Establishments, Supplies and Services	181	7,034	3,762	7,902	8,041	26,739	...	...	26,739
X	Ordnance Establishments, Stores, and Camp Equipage	181	44,784	17,381	32,261	36,304	130,730	19,394	9,736	159,860
XII	Education	181	75	1,239	51	35	1,400	...	...	1,400
XIII	Sea Transport Charges	182	250	218	369	843	1,680	11,799	5,923	19,402
XIV	Miscellaneous Services	182	2,230	8,678	1,391	350	12,649	385	193	13,227
	TOTAL EFFECTIVE SERVICES		273,973	243,648	80,700	110,168	708,489	41,919	21,044	771,452
			517,621							
	NON-EFFECTIVE SERVICES.									
XVI	Rewards for Military Services	182	64	83	67	16	230	...	...	230
XVIII	Military Pensions to Natives	182	...	1,216	—7	535	1,744	...	...	1,744
XIX	Widows' Pensions and Compassionate Allowances	182	33,300	18,337	17,928	17,251	86,816	15,214	7,638	109,668
	TOTAL NON-EFFECTIVE SERVICES		33,364	19,636	17,988	17,802	88,790	15,214	7,638	111,642
			53,000							
	MILITARY OPERATIONS ON THE N.-W. FRONTIER	182	2,168	38,321	279	680	41,448	...	...	41,448
			40,489							
	TOTAL ARMY RECEIPTS . *Rx.*	182	309,505	301,605	98,967	128,650	838,727	57,133	28,682	924,542
			611,110							

ARMY CHARGES.

No. of Grants.	Effective Services.	For details *see* page	Government of India. Bengal Command.	Government of India. Punjab Command.	Madras Command.	Bombay Command.	Total India.	England. Stores.	England. Other Charges.	Exchange on Charges in England.	Total India and England.
			Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	£	*Rx.*	*Rx.*
1	Army and Garrison Staff	183	112,890	196,527	105,009	113,108	527,534	...	...	...	527,534
2	Administrative Staff	183	73,340	40,584	49,961	41,087	204,972	...	...	...	204,972
3	Regimental Pay, Allowances, and Charges	184	2,195,015	2,642,944	1,540,474	1,751,584	8,130,017	...	1,079,121	541,743	9,750,881
4	Commissariat Establishments, Supplies and Services	185	904,479	1,361,812	687,992	667,359	3,621,642	26,621	...	13,364	3,661,627
5	Remount and Veterinary Establishments, Supplies and Services	186	173,659	16,500	51,237	56,215	297,611	...	...	...	297,611
6	Clothing Establishments, Supplies and Services	186	160,976	31,450	57,254	17,390	267,070	190,574	...	95,672	553,316
7	Barrack Establishments, Supplies and Services	186	82,700	52,654	47,534	52,832	235,720	...	...	...	235,720
8	Administration of Martial Law	187	9,775	14,415	7,775	7,860	39,825	...	...	...	39,825
9	Medical Establishments, Supplies and Services	187	216,853	220,547	135,800	160,761	733,961	20,920	5,057	13,041	772,979
10	Ordnance Establishments, Stores, and Camp Equipage	188	338,441	124,915	123,027	240,789	827,172	281,890	9,316	146,192	1,264,570
11	Ecclesiastical	188	11,050	7,156	4,614	6,611	29,431	...	...	...	29,431
12	Education	188	5,303	21,043	13,585	6,608	46,539	...	...	...	46,539
13	Sea Transport Charges	189	7,086	475	11,697	39,028	58,286	...	287,553	144,358	490,197
14	Miscellaneous Services	189	32,659	128,772	40,708	29,811	231,950	...	1,430	718	234,098
15	Volunteer Corps	189	81,702	15,622	59,180	38,806	195,310	...	...	...	195,310
	Unadjusted Expenditure	190	4,405,928	4,875,416	2,935,847	3,229,849	15,447,040	520,005	1,382,477	955,088	18,304,610
			12,727	33,697	7,145	—2,285	51,284	...	...	...	51,284
	Total Effective Services		4,418,655	4,909,113	2,942,992	3,227,564	15,498,324	520,005	1,382,477	955,088	18,355,894
			9,327,768					1,902,482			
	Non-Effective Services.										
16	Rewards for Military Services	189	30,348	4,283	1,453	1,364	37,448	...	8	4	37,460
17	Military Pensions to Europeans	190	26,698	17,050	37,548	14,208	95,504	...	2,316,303	1,162,836	3,574,643
18	Military Pensions to Natives	190	172,126	194,594	227,565	119,149	713,434	...	...	...	713,434
19	Widows' Pensions and Compassionate Allowances	190	7,700	1,598	9,412	5,079	23,789	...	105,368	52,897	182,054
20	Departmental Pensions and Gratuities	190	27,727	3,171	16,760	15,451	63,109	...	...	...	63,109
	Total Non-Effective Services		264,599	220,696	292,738	155,251	933,284	...	2,421,679	1,215,737	4,570,700
			485,295								
	Military operations on the N. W. Frontier	190	159,984	825,568	33,082	38,891	1,057,525	17,743	...	8,908	1,084,176
			985,552								
	Total Army Charges *Rx.*	190	4,843,238	5,955,377	3,268,812	3,421,706	17,489,133	537,748	3,804,156	2,179,733	24,010,770
			10,798,615					4,341,904			

No. 63 A.—DETAILED ACCOUNT of ARMY RECEIPTS for the Year ended 31st March 1899.

HEADS OF RECEIPTS.	GOVERNMENT OF INDIA. Bengal Command.	GOVERNMENT OF INDIA. Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
RECEIPTS UNDER GRANT III. REGIMENTAL PAY, ALLOWANCES, AND CHARGES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Discharge Purchase Money	677	311	446	375	1,809
Unclaimed Balances of Deserters and others	11	—7	8	5	17
Hutting Money	...	...	282	...	282
Miscellaneous	1,325	808	579	1,096	3,808
TOTAL *Rx.*	2,013	1,112	1,315	1,476	5,916
RECEIPTS UNDER GRANT IV. COMMISSARIAT ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Sale of Commissariat Provisions and Stores	24,863	20,866	9,653	18,993	74,375
Sale of Malt Liquor	140,183	130,082	81	21,037	291,383
Sale of Rum	5,167	9,473	943	1,111	16,694
Recoveries on account of Dairy Farms	361	561	387	...	1,309
Value of Stores issued to other Departments	8	2	—19	...	—9
Recoveries on account of Taole Money, etc., in Inland Steamers	1	1	15	...	17
Cattle Farms	...	2,909	47	...	2,956
Receipts on account of the Kheddas	5,110	...	...	...	5,110
Sale of Transport or Battery Cattle	505	966	469	246	2,186
Miscellaneous Transport Receipts for hire of Cattle, Sale of old Equipments, etc.	937	1,630	1,073	651	4,291
Miscellaneous Ambulance Receipts for hire of Cattle, Sale of old Equipments, etc.	30	11	21	8	70
Receipts in connection with Grass Cultivation	947	2,410	142	526	4,025
Miscellaneous	2,014	928	2,152	3,798	8,892
Special Services—					
Occupation of Chitral and its communications	865	6,804	91	131	7,891
Wano Garrison	...	2,515	...	...	2,515
Tochi Garrison	133	6,365	...	...	6,498
Kajuri Kach and Jandola Garrisons	...	919	...	...	919
TOTAL *Rx.*	181,124	186,442	15,055	46,501	429,122
RECEIPTS UNDER GRANT V. REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Sale of Cattle and Remounts	5,680	59	35	233	6,007
Sale of Regimental Cast Horses	1,592	949	1,961	707	5,209
Sale of Chargers selected by Officers	339	934	513	1,043	2,829
Rent of Lands	...	...	...	56	56
Miscellaneous	2,328	...	76	25	2,429
TOTAL *Rx.*	9,939	1,942	2,585	2,064	16,530
RECEIPTS UNDER GRANT VI. CLOTHING ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Sale of Clothing, etc.	5,840	5,636	5,903	2,355	19,734
Sale of Necessaries	17,916	16,116	10,325	10,810	55,167
Hyderabad Contingent	...	...	707	...	707
Value of Stores issued to other Departments	1,946	2	1,397	...	3,345
Miscellaneous	127	263	698	50	1,138
TOTAL IN INDIA *Rx.*	25,829	22,017	19,030	13,215	80,091
IN ENGLAND:					
Value of Clothing, etc. in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of sales of unserviceable Military stores, etc., Clothing and Necessaries £					10,341
EXCHANGE ON RECEIPTS IN ENGLAND *Rx.*					5,192
TOTAL *Rx.*					95,624

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1899—*continued.*

HEADS OF RECEIPTS.	Government of India. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	Total.
RECEIPTS UNDER GRANT VII.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
BARRACK ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Sale of Barrack and Hospital Furniture, Bedding, etc.	252	483	271	932	1,938
Recoveries for damaged or deficient Barrack Furniture, Utensils, etc.	417	372	425	244	1,458
Value of Stores issued to other Departments	16	...	...	...	16
Miscellaneous	10	...	45	163	218
SPECIAL SERVICES—					
Tochi Garrison	...	2	...	...	2
TOTAL Rx.	695	857	741	1,339	3,632
RECEIPTS UNDER GRANT IX.					
MEDICAL ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Sale of Medical Stores	700	840	472	263	2,275
Stoppages from Officers and Men in Hospitals	22	9	48	49	128
Recoveries from Officers at the Colaba Officers' Sanitarium	...	...	...	194	194
Value of Stores issued to other Departments	5,715	2,305	7,189	7,258	22,467
Miscellaneous	597	547	193	277	1,614
SPECIAL SERVICES—					
Occupation of Chitral and its Communications	...	60	...	...	60
Tochi Garrison	...	1	...	...	1
TOTAL Rx.	7,034	3,762	7,902	8,041	26,739
RECEIPTS UNDER GRANT X.					
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.					
Sale of Ordnance Stores and Camp Equipage	38,565	15,965	25,339	27,012	106,881
Work executed in Manufacturing Departments	34	57	112	1	204
Value of Stores issued to other Departments	4,345	140	1,735	6,321	12,541
Hyderabad Contingent	...	...	3,518	802	4,320
Miscellaneous	1,840	1,217	1,557	2,168	6,782
SPECIAL SERVICES—					
Occupation of Chitral and its Communications	...	1	...	...	1
Tochi Garrison	...	1	...	...	1
TOTAL IN INDIA Rx.	44,784	17,381	32,261	36,304	130,730
IN ENGLAND:					
Value of Accoutrements, etc., in possession of Regiments on their transfer from the Indian to the British Establishment; Proceeds of sales of unserviceable Military Stores, etc., Ordnance and Miscellaneous Stores £					19,394
EXCHANGE ON RECEIPTS IN ENGLAND Rx.					9,736
TOTAL Rx.					159,860
RECEIPTS UNDER GRANT XII.					
EDUCATION.					
Receipts for Damaged Library Books	2	...	2	1	5
Receipts from Schools, etc.	72	1,228	48	34	1,382
Miscellaneous	1	11	1	...	13
TOTAL Rx.	75	1,239	51	35	1,400

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1899—*continued.*

HEADS OF RECEIPTS.	Government of India. Bengal Command.	Punjab Command.	Madras Command	Bombay Command.	Total.
RECEIPTS UNDER GRANT XIII. SEA TRANSPORT CHARGES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Table Money	202	166	365	262	995
Passage Money	47	48	...	16	111
Recoveries of Table Money, etc., in Indian Troop Service Transports	1	4	4	565	574
TOTAL IN INDIA . Rx.	250	218	369	843	1,680
IN ENGLAND:					
Indian Troop Service:					
Receipts from the Admiralty, recoveries on account of messing, etc.				£ 11,615	
Passage of Officers and Troops:					
Recoveries on account of messing				„ 184	
					11,799
EXCHANGE ON RECEIPTS IN ENGLAND				Rx.	5,923
				TOTAL . Rx.	19,402
RECEIPTS UNDER GRANT XIV. MISCELLANEOUS SERVICES.					
Fines and Forfeitures of Contractors and others	633	2,464	1,157	283	4,537
Miscellaneous	785	114	179	67	1,145
Special Services—					
Occupation of Chitral and its Communications	...	56	...	...	56
Wano Garrison	...	37	...	...	37
Tochi Garrison	...	96	...	...	96
Kajuri Kach and Jandola Garrisons	...	1	...	...	1
Kohat Kurram Force	812	5,910	...	...	6,722
Burma-China Boundary Commission Escort	...	...	55	...	55
TOTAL IN INDIA . Rx.	2,230	8,678	1,391	350	12,649
IN ENGLAND:					
Fees received in respect of Queen's Indian Cadets at the Royal Military College, Sandhurst				£	385
Exchange on Receipts in England				Rx.	193
				TOTAL Rx	13,227
RECEIPTS UNDER GRANT XVI. REWARDS FOR MILITARY SERVICES.					
Decorations and Medals	64	83	67	16	230
RECEIPTS UNDER GRANT XVIII. MILITARY PENSIONS TO NATIVES.					
Miscellaneous	...	1,216	—7	535	1,744
RECEIPTS UNDER GRANT XIX. WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.					
Subscriptions towards Indian Military Service Family Pensions	33,299	18,337	17,928	17,247	86,811
Artillery Charitable Fund Recoveries	1	...	...	4	5
TOTAL IN INDIA . Rx.	33,300	18,337	17,928	17,251	86,816
IN ENGLAND:					
Subscriptions towards Indian Military Service Family Pensions				£	15,214
EXCHANGE ON RECEIPTS IN ENGLAND				Rx.	7,638
				TOTAL . Rx.	109,668
MILITARY OPERATIONS ON THE N. W. FRONTIER.					
North-West Frontier Field Operations	2,020	36,102	279	595	38,996
Tochi Field Force	148	2,215	...	1	2,364
Mekran	...	4	...	84	88
TOTAL . Rx.	2,168	38,321	279	680	41,448
TOTAL RECEIPTS MILITARY DEPARTMENT.					
IN INDIA	309,505	301,605	98,967	128,650	838,727
IN ENGLAND				£	57,133
EXCHANGE				Rx.	28,682
				TOTAL . Rx.	924,542

No. 63 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1899.

HEADS OF EXPENDITURE.	GOVERNMENT OF INDIA. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
GRANT 1.					
ARMY AND GARRISON STAFF.					
Commander-in-Chief	3,454	19,921	8	1,827	25,210
Lieutenant-Generals Commanding the Forces	9,386	9,673	9,554	10,790	39,403
Adjutant General's Department	12,512	35,711	12,027	12,606	72,856
Artillery Branch	1,764	10,377	1,643	2,328	16,112
Cavalry Branch	124	3,231	45	267	3,667
Musketry Inspection	5,448	8,678	4,649	4,688	23,463
Quarter Master General's Department	4,274	17,036	2,440	2,973	26,723
Quarter Master General's Department, Intelligence Branch	28	15,624	2,174	50	17,876
Gymnastic Instruction	1,475	257	227	1,796	3,755
Army Signalling	115	1,685	41	1,473	3,314
District Commands and Staff	45,884	32,993	52,419	50,777	182,073
Garrison and Station Staff	18,045	18,975	12,488	10,730	60,238
Hill Sanitaria	9,932	6,029	3,426	6,340	25,727
Miscellaneous Depôts	...	...	3,868	6,136	10,004
Staff of Local Forces	6	8,046	...	177	8,229
Staff, Miscellaneous	273	...	...	...	273
Special Services—					
Occupation of Chitral and its communications	168	5,436	...	149	5,753
Wano Garrison	...	212	...	...	212
Tochi Garrison	2	2,563	...	1	2,566
Gilgit Agency	...	62	...	...	62
Kajuri Kach and Jandola Garrisons	...	18	...	...	18
TOTAL . Rx.	112,890	196,527	105,009	113,108	527,534
GRANT 2.					
ADMINISTRATIVE STAFF.					
Personal Staff of Governor-General, Governors, and Lieutenant-Governors	8,086	610	3,679	3,504	15,879
Accountant General, Military Department	16,782	76	...	368	17,226
Controller of Military Accounts—					
Central Branch	8,849	6,752	5,481	6,059	27,141
Accounts Branch	4,252	3,783	2,397	3,221	13,653
Pay Branch	13,493	12,342	10,004	9,871	45,710
Commissariat Branch	8,867	12,244	5,758	7,280	34,149
Commissariat Branch, Rangoon	...	...	7,854	...	7,854
Ordnance and Clothing Branch	9,638	...	5,879	5,064	20,581
Circle Pay Offices	...	...	1,832	2,143	3,975
Pension Pay Offices and Pension Payments	24	1,404	5,787	1,828	9,043
Inspection, Special Duties and Probationers	3,253	1,922	1,225	1,097	7,497
Officers in charge, Treasure Chests	68	63	65	652	848
Special Services—					
Occupation of Chitral and its communications	26	747	...	...	773
Wano Garrison	...	134	...	...	134
Tochi Garrison	2	249	...	...	251
Gilgit Agency	...	222	...	...	222
Kajuri Kach and Jandola Garrisons	...	36	...	...	36
TOTAL . Rx.	73,340	40,584	49,961	41,087	204,972

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1899—*continued.*

HEADS OF EXPENDITURE.	Government of India. Bengal Command.	Government of India. Punjab Command.	Madras Command.	Bombay Command.	Total.
GRANT 3. REGIMENTAL PAY, ALLOWANCES, AND CHARGES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
European Army.					
Artillery	285,463	245,673	170,937	272,530	974,603
Cavalry	125,979	133,088	85,340	46,169	390,576
Engineers	308	2,280	81	938	3,607
Sub-Marine Mining	2,662	...	4,848	9,088	16,598
Infantry	753,737	652,554	442,738	530,947	2,379,976
Invalid and Veteran Establishment	1,026	...	2,030	26	3,082
Staff Corps	10,213	16,150	6,247	7,512	40,122
General List, Cavalry	...	...	...	331	331
General List, Infantry	1,241	1,576	2,869	281	5,967
General Officers, unemployed	...	1,412	600	82	2,094
Colonels' Allowances	2,233	1,597	566	1,477	5,873
Recruiting Rewards, etc.	3,829	2,272	1,719	798	8,618
Kit Money for Recruits on Enlistment	132	188	27	36	383
Annual Grant-in-aid of Half-mounting	217	641	131	127	1,116
Hutting Money	265	253	8	29	555
Batta	418	599	861	393	2,271
Postage Charges	1,642	1,783	834	1,018	5,277
Incidental Expenses of a regimental nature	3,659	3,306	1,620	2,839	11,424
Purchase of Books and Periodicals	9	...	125	67	201
	1,193,033	1,063,372	721,581	874,688	3,852,674
IN ENGLAND:					
Payments to the Imperial Government on account of Disbursements by the War Office in respect of Her Majesty's British Forces serving in India—					£
For the year 1898-99					741,000
Further payments for the year 1897-98					23,458
					764,458
Less—Net adjustment in respect of the years 1896-97 and 1897-98					58
					764,400
Furlough Allowances of Officers of the Indian Service					203,833
Furlough Allowances of Officers of British Regiments serving in India					98,716
Advances to Regiments proceeding to India					5,572
Pay and Allowances during Voyage of Regiments returning from India					3,587
Outfit Allowance to an Officer on promotion to Commissioned rank					100
Deferred Pay issued to Non-Commissioned Officers who took their discharge when on Furlough					857
Pay and Allowances of Second Lieutenants on appointment					2,056
				£	1,079,121
EXCHANGE ON CHARGES IN ENGLAND				Rx	541,743
				TOTAL EUROPEAN ARMY. Rx.	5,473,538
Native Army.					
Artillery	3,354	46,121	6,647	727	56,849
Body-Guard	5,980	124	4,008	5,310	15,422
Cavalry	359,108	577,765	70,053	266,173	1,273,099
Sappers and Miners	31,610	17,053	52,862	31,011	132,536
Sub-Marine Mining	667	...	928	1,676	3,271
Infantry	534,460	821,417	637,188	530,735	2,523,800
Recruiting Depôts	2,881	4,020	...	2,148	9,049
Hutting Money	6,042	5,709	7,071	6,856	25,678
Batta	2,041	475	9,127	4,295	15,938
Incidental Expenses of a regimental nature	2,323	2,994	1,216	1,350	7,883
Kit Money for Recruits on Enlistment	7,376	12,602	8,171	8,871	37,020
Annual Grant-in-aid of Half-mounting	11,625	18,047	14,295	11,264	55,231
Postage Charges	1,215	1,611	1,069	942	4,837
Purchase of Books and Periodicals	...	...	9	13	22
Reserve Forces	28,708	50,075	3,860	4,015	86,658
Special Services.					
Occupation of Chitral and its communications	2,576	14,131	1,109	1,510	19,326
Wano Garrison	...	1,540	..	...	1,540
Tochi Garrison	2,016	4,469	1,280	...	7,765
Gilgit Agency	...	1,314	...	...	1,314
Kajuri Kach and Jandola Garrisons	...	105	...	...	105
TOTAL NATIVE ARMY. Rx.	1,001,982	1,579,572	818,893	876,896	4,277,343
TOTAL. INDIA	2,195,015	2,642,944	1,540,474	1,751,584	8,130,017
TOTAL. ENGLAND					£ 1,079,121
TOTAL. EXCHANGE					Rx. 541,743
				TOTAL Rx.	9,750,881

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1899—*continued.*

HEADS OF EXPENDITURE.	GOVERNMENT OF INDIA. Bengal Command.	GOVERNMENT OF INDIA. Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
GRANT 4. COMMISSARIAT ESTABLISHMENTS, SUPPLIES AND SERVICES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Establishments.					
Supervising Staff	19,018	9,563	10,966	7,805	47,352
Executive Establishment—Supply and Transport	56,020	80,777	54,411	45,070	236,278
Ambulance Transport	5,964	17,872	11,314	6,228	41,378
Subordinate Establishments	32,979	63,554	32,871	30,297	159,701
Khedda Establishments (Dacca)	8,858	1	...	...	8,859
Cattle Farm (Hissar)	4	3,033	...	31	3,068
Cattle Depôt (Hoonsoor)	...	...	880	...	880
Agent for Government Consignments, Calcutta	—720	...	...	...	—720
Supplies.					
Provisions for Europeans	267,123	204,182	180,302	197,094	848,701
Provisions for Natives	24,317	3,584	63,253	63,150	154,304
Compensation to Natives for dearness of Provisions	58,978	62,235	114,629	60,835	296,677
Compensation to Native Cavalry for dearness of Forage	2,226	12,494	...	40,328	55,048
Purchase of Reserve Stock	4,205	5,622	378	4,333	14,538
Malt Liquor purchased locally	98,166	192,245	80	...	290,491
Rum	3,482	1,103	...	...	4,585
Expenditure connected with Dairy Farms	1,800	5,614	...	...	7,414
Contingent Expenses	13	29	...	—7	35
Services.					
Hire of Transport	15,026	10,915	5,727	6,146	37,814
Sea and Inland Water Charges	7,315	—1	8,301	9,567	25,182
Railway Charges	130,644	139,683	47,395	72,554	390,276
Charges in connection with Grass Cultivation	29,077	32,778	6,485	13,519	81,859
Feed of Horses, Battery Mules, Yaboos, Bullocks and Elephants	60,103	76,601	82,181	36,421	255,306
Purchase and Repair of Gear for Battery Elephants and Bullocks	192	117	311	13	633
Purchase of Battery Bullocks and Elephants	...	...	...	50	50
Regimental Equipment and Camp Contingencies	2,794	1,929	1,727	1,682	8,132
Implements, Godown Furniture, and Contingencies	8,940	7,573	4,976	7,187	28,676
Freight Charges of Stores from England	152	89	60	105	406
Khedda Charges (Dacca)	3,209	...	...	...	3,209
Cattle Farm (Hissar)	...	8,020	...	3	8,023
Cattle Depôt (Hoonsoor)	...	...	1,172	...	1,172
Reserves of Fodder	...	24	...	1,736	1,760
Miscellaneous	5,222	1,665	8,168	15,311	30,366
Transport Branch.					
Depôt and Regimental:					
Purchase of Animals	6,674	25,261	98	1,239	33,272
Feed of Animals	18,679	104,698	38,283	24,212	185,872
Permanent Hired Transport	5,714	4,932	...	2,244	12,890
Purchase and Repair of Gear, Carts, and Equipments	5,454	10,113	4,705	5,259	25,531
Rents and Repairs of Buildings	57	...	...	...	57
Cost of uniform clothing	7,525	2,390	1,291	399	11,605
Miscellaneous	1,359	1,931	1,012	1,543	5,845
Ambulance Transport					
Purchase of Animals	47	...	...	13	60
Feed of Animals	293	...	...	511	804
Purchase and Repair of Doolies, Gear, Carts, and Equipment	1,259	593	425	1,708	3,985
Rent and Repairs of Buildings	18	...	...	...	18
Cost of uniform clothing	3	413	181	35	632
Miscellaneous	113	119	11	66	309
	892,302	1,091,751	681,593	656,687	3,322,333
Deduct—Value of supplies to other Departments	*2,360*	*286*	*103*	*217*	*3,066*
	889,942	1,091,305	681,490	656,470	3,319,267
Special Services:					
Occupation of Chitral and its communications	7,803	153,126	5,647	9,641	176,217
Wano Garrison	316	21,407	...	225	21,948
Toghi Garrison	6,364	62,179	855	1,023	70,421
Gilgit Agency	...	24,874	...	...	24,874
Kajuri Kach and Jandola Garrisons	54	8,861	...	...	8,915
TOTAL IN INDIA Rx.	904,479	1,361,812	687,992	667,359	3,621,642
IN ENGLAND:					
Stores for India:					
Commissariat £					26,621
EXCHANGE ON CHARGES IN ENGLAND Rx.					13,364
TOTAL Rx.					3,661,627

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1899—*continued.*

HEADS OF EXPENDITURE.	Government of India. Bengal Command.	Government of India. Punjab Command.	Madras Command.	Bombay Command.	Total.
GRANT 5. REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES AND SERVICES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Supervising Staff	3,396	25	29	20	3,470
Establishments (Depôts)	17,637	403	6,190	6,316	30,546
Veterinary Inspection	65	4,526	2,009	1,985	8,585
Station Veterinary Hospitals	6,954	9,363	6,978	6,535	29,830
Veterinary Schools	5	202	...	223	430
Remount Depôt, Garden Reach	2,413	...	...	...	2,413
Purchase of Remounts	91,290	300	21,621	24,892	138,103
Feed of Cattle and Remounts	26,536	427	8,030	10,264	45,257
Miscellaneous	25,363	1,226	6,380	5,960	38,929
Special Services :					
Occupation of Chitral and its communications	...	28	...	20	48
TOTAL Rx.	173,659	16,500	51,237	56,215	297,611
GRANT 6. CLOTHING ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Superintending Establishments	5,880	...	4,913	...	10,793
Manufacturing and Store Establishments	3,331	...	2,687	7	6,025
Supplies and Services—					
Factories	123,380	194	24,953	14	148,541
Regimental	11,229	11,349	5,901	7,973	36,452
Compensation in lieu of Clothing	14,993	19,772	18,800	9,396	62,961
	158,813	31,315	57,254	17,390	264,772
Deduct—Value of supplies to other Departments	*18*	*2*	...	...	*20*
	158,795	31,313	57,254	17,390	264,752
Special Services:					
Occupation of Chitral and its communications	4	...	...	...	4
Wano Garrison	56	...	...	...	56
Tochi Garrision	2,098	...	...	...	2,098
Gilgit Agency	...	137	...	...	137
Kajuri Kach and Jandola Garrisons	23	...	...	...	23
TOTAL IN INDIA Rx.	160,976	31,450	57,254	17,390	267,070
IN ENGLAND:					
Stores for India:					
Clothing £					190,574
EXCHANGE ON CHARGES IN ENGLAND Rx.					95,672
TOTAL Rx.					553,316
GRANT 7. BARRACK ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Subordinate Establishments	21,817	12,157	12,637	5,843	52,454
Station Conservancy	4,122	3,914	7,549	14,115	29,700
Barrack Bedding	26,553	3,435	9,798	11,278	51,064
Lighting Charges	14,212	10,248	6,480	6,063	37,003
Miscellaneous	16,929	18,637	11,081	15,779	62,426
	83,633	48,391	47,545	53,078	232,647
Deduct—Value of supplies to other Departments	*970*	...	*11*	*246*	*1,227*
	82,663	48,391	47,534	52,832	231,420
Special Services:					
Occupation of Chitral and its communications	31	2,146	...	...	2 177
Wano Garrison	...	1,274	...	...	1,274
Tochi Garrison	6	781	...	...	787
Kajuri Kach and Jandola Garrisons	...	62	...	...	62
TOTAL Rx.	82,700	52,654	47,534	52,832	235,720

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1899 —*continued.*

HEADS OF EXPENDITURE.	Government of India. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	Total.
GRANT 8.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ADMINISTRATION OF MARTIAL LAW.					
Judge Advocate General's Department, Head-Quarters	—*21*	6,156	...	...	6,135
Judge Advocate General's Department, Commands	3,105	3,771	4,127	3,172	14,175
Miscellaneous	6,691	4,488	3,648	4,688	19,515
TOTAL Rx.	9,775	14,415	7,775	7,860	39,825
GRANT 9.					
MEDICAL ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Medical Establishments, Head-Quarters	346	8,504	15	5	8,870
Medical Establishments, Commands	4,228	2,726	4,354	4,563	15,871
Medical Establishments, Districts	121,851	132,402	78,410	101,156	433,819
Indian Nursing Service	2,543	3,781	2,188	2,510	11,022
Army Hospital Corps	9,073	9,916	4,869	5,764	29,622
Medical Store Depôts	4,617	3,299	4,851	4,455	17,222
Followers' Hospitals	3	139	417	198	757
Medical Supplies	77,233	54,990	45,271	50,342	227,836
Miscellaneous	2,399	939	2,300	1,578	7,216
	222,293	216,696	142,675	170,571	752,235
Deduct—Value of supplies to other Departments	*5,632*	*2,882*	*6,902*	*9,864*	*25,280*
	216,661	213,814	135,773	160,707	726,955
Special Services :					
Occupation of Chitral and its communications	190	5,783	8	54	6,035
Wano Garrison	...	47	...	...	47
Tochi Garrison	1	789	19	...	809
Gilgit Agency	...	86	...	...	86
Kajuri Kach and Jandola Garrisons	1	28	...	...	29
TOTAL IN INDIA Rx.	216,853	220,547	135,800	160,761	733,961
				£	
IN ENGLAND :					
Pay and Allowances of Lieutenants on appointment to the Indian Medical Service, etc.				4,223	
Outfit allowance, passage to India, furlough pay, etc., of Lady Nurses				834	
					5,057
Stores for India :					
Medical					20,920
				£	25,977
EXCHANGE ON CHARGES IN ENGLAND				Rx.	13,041
				TOTAL Rx.	772,979

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1899—*continued.*

HEADS OF EXPENDITURE.	Government of India: Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	Total.
GRANT 10. ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Supervising Staff	7,422	19,881	6,113	6,439	39,855
Arsenals and Depôts	39,614	43,963	41,494	61,840	186,911
Manufacturing Establishments	145,178	508	29,766	63,385	238,837
Proof Department, Balasore	2,014	...	...	...	2,014
Fort Armaments	3,430	1,485	1,096	4,421	10,432
Local supplies of Stores for Arsenals and Depôts	38,260	37,084	15,972	56,415	147,731
Local supplies for Manufacturing Establishments	92,175	...	21,369	38,544	152,088
Repairs of Harness and Saddlery with Corps	475	577	327	281	1,660
Freight Charges of Stores from England	3,427	105	273	1,714	5,519
Gymnasia Stores and Apparatus	8	...	94	...	102
Army Signalling Stores and Equipment	278	231	316	203	1,028
Expenditure for Annual Practice, Field Train and Telegraph Stores and Equipment of the Corps of Sappers and Miners	3,206	...	2,676	3,413	9,295
Purchase and Repair of Camp Equipage	10,720	10,363	3,215	11,764	36,062
Purchase of Line Gear, etc.	3,072	4,829	3,057	1,913	12,871
Miscellaneous	6,607	5,699	4,710	5,540	22,556
	355,886	124,725	130,478	255,872	866,961
Deduct—Value of supplies to other Departments	*17,603*	*833*	*7,453*	*15,085*	*40,974*
	338,283	123,892	123,025	240,787	825,987
SPECIAL SERVICES.					
Occupation of Chitral and its communications	88	905	2	2	997
Wano Garrison	...	5	...	...	5
Tochi Garrison	70	57	...	...	127
Gilgit Agency	...	56	...	...	56
TOTAL IN INDIA . Rx.	338,441	124,915	123,027	240,789	827,172
IN ENGLAND:					£
Pay and expenses of Military Officers on special duty					3,994
Pay and expenses of Military Officers under technical instruction					3,383
Pay and expenses of Artificers on appointment to various Government Factories in India, and other miscellaneous expenditure					1,939
					9,316
Stores for India:					
Ordnance and Miscellaneous					281,890
					£ 291,206
EXCHANGE ON CHARGES IN ENGLAND					Rx. 146,192
				TOTAL .	Rx. 1,264,570
GRANT 11. ECCLESIASTICAL. (*a*)					
Chaplains to the Army (Presbyterian)	1,190	410	...	519	2,119
Chaplains to the Army (Roman Catholic)	9,860	6,746	4,614	6,092	27,312
TOTAL . Rx.	11,050	7,156	4,614	6,611	29,431
GRANT 12. EDUCATION.					
British Army Schools	1,676	6,141	1,760	3,030	12,607
Garrison Instruction	2,204	2,313	1,437	1,685	7,639
Lawrence Military Asylums	84	11,678	...	1,466	13,228
Lower Orphan Schools	384	...	...	...	384
Donations, etc., to Educational Institutions	955	911	10,388	427	12,681
TOTAL . Rx.	5,303	21,043	13,585	6,608	46,539

(*a*) Charges for Chaplains not attached to particular Regiments are treated as Civil Expenditure and included in Account No. 35, page 82.

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1899—*continued*.

HEADS OF EXPENDITURE.	Government of India. Bengal Command.	Government of India. Punjab Command.	Madras Command.	Bombay Command.	Total.
GRANT 13.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
SEA TRANSPORT CHARGES.					
Sea Transport Charges, *viz.*, Passage Money of Officers, Invalids, and Troops proceeding to and from England and from Port to Port; also Cost of Troop Transports defrayed in India	3,927	110	11,615	19,727	35,379
Her Majesty's Indian Troop Service	...	3	...	19,198	19,201
Medical Comforts, etc., to Troops proceeding by Sea	3,159	362	82	103	3,706
TOTAL IN INDIA Rx.	7,086	475	11,697	39,028	58,286
IN ENGLAND:				£	
Indian Troop Service				276,556	
Passage of Officers and Troops, otherwise than in Transports				10,997	
					287,553
EXCHANGE ON CHARGES IN ENGLAND				Rx.	144,358
				TOTAL Rx.	490,197
GRANT 14.					
MISCELLANEOUS SERVICES.					
Miscellaneous—					
Donation and grants-in-aid to Military and Regimental Institutions	3,508	1,118	967	851	6,444
Compensation for losses	872	513	97	542	2,024
Moonshee allowance	4,373	8,470	7,050	5,451	25,344
Extra Staff and Command allowance	1,053	680	109	800	2,642
Purchase and Rent of Land and Buildings	1,984	378	1,269	7,406	11,037
Camps of Exercise	4,357	605	723	702	6,387
Travelling charges	492	590	553	235	1,870
Printing	232	200	1,335	3,386	5,153
Telegrams	3,059	8,268	3,483	1,694	16,504
Contingencies	4,158	3,700	3,075	6,758	17,691
Miscellaneous	265	1,588	236	93	2,122
SPECIAL SERVICES.					
Occupation of Chitral and its Communications	497	25,121	...	165	25,783
Wano Garrison	...	412	...	...	412
Tochi Garrison	52	4,268	...	...	4,320
Gilgit Agency	...	688	...	...	688
Kajuri Kach and Jandola Garrisons	...	1	...	...	1
Keng Tung Garrison	...	...	14,920	...	14,920
Kohat Kurram Force	7,688	72,170	11	1,728	81,597
Burma China Boundary Commission Escort	129	2	6,880	...	7,011
TOTAL IN INDIA Rx.	32,659	128,772	40,708	29,811	231,950
IN ENGLAND:					
Pay and expenses of Military Officers studying the Russian language				£	1,430
EXCHANGE ON CHARGES IN ENGLAND				Rx.	718
				TOTAL Rx.	234,098
GRANT 15.					
VOLUNTEER CORPS.					
Establishments	40,850	7,454	31,218	19,403	98,925
Capitation Grants	36,547	7,607	25,868	17,793	87,815
Reserve Force	3,372	479	2,009	1,528	7,388
Miscellaneous	933	82	85	82	1,182
TOTAL Rx.	81,702	15,622	59,180	38,806	195,310
GRANT 16.					
REWARDS FOR MILITARY SERVICES.					
Good Service Pensions	57	...	...	...	57
Victoria Cross	16	...	16	...	32
Annuities for Meritorious Services	53	...	16	8	77
Gratuities for Meritorious Services	...	8	16	...	24
NATIVE ARMY:					
Order of British India	1,659	2,433	991	1,075	6,158
Order of Merit	365	1,546	174	38	2,123
Annuities	75	59	31	45	210
Gratuities	157	211	190	193	751
Decorations and Medals	27,966	26	19	5	28,016
TOTAL IN INDIA Rx.	30,348	4,283	1,453	1,364	37,448
IN ENGLAND:					
Cost of Medals				£	8
EXCHANGE ON CHARGES IN ENGLAND				Rx.	4
				TOTAL Rx.	37,460

63 B.—Detailed Account of Army Charges for the Year ended 31st March 1899—*continued.*

HEADS OF EXPENDITURE.	Government of India. Bengal Command.	Government of India. Punjab Command.	Madras Command.	Bombay Command.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
GRANT 17.					
Military Pensions to Europeans.					
Retired and Invalid Pensions	25,382	15,119	37,342	13,803	91,646
Wound Pensions	437	80	158	329	1,004
Gratuities	879	1,851	48	76	2,854
Total in India Rx.	26,698	17,050	37,548	14,208	95,504
In England:					
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces for service in India:				£	
For the year 1898-99				516,447	
In settlement of the year 1897-98				11,076	
				527,523	
Pay and Pensions of Non-effective and Retired Officers of the Indian Service				1,756,045	
Pay of Non-effective Colonels of Royal Artillery				24,300	
Compassionate Allowances of Officers removed from the Service, &c.				1,348	
Pensions of Non-Commissioned Officers and Soldiers				6,506	
Payment to the Representatives of Lord Clive, on account of their reversionary claim to the Capital of the late "Lord Clive's Fund"				581	
				£	2,316,303
Exchange on charges in England				Rx.	1,162,836
			Total	Rx.	3,574,643
GRANT 18.					
Military Pensions to Natives.					
Retired, Invalid, and Wound Pensions	157,418	173,905	201,800	108,857	641,980
Gratuities	1,619	2,470	681	854	5,624
Family Pensions	13,089	18,219	25,084	9,438	65,830
Total Rx.	172,126	194,594	227,565	119,149	713,434
GRANT 19.					
Widows' Pensions and Compassionate Allowances.					
Widows' Pensions	4,959	1,358	8,617	4,451	19,385
Artillery Charitable Fund	9	...	...	137	146
Indian Military Service Family Pensions	1,858	...	707	416	2,981
Percentage	...	...	...	43	43
Compassionate Allowances	874	240	88	32	1,234
Total in India Rx.	7,700	1,598	9,412	5,079	23,789
In England:					
Pensions of Widows and Families of Officers killed in the Mutiny or otherwise in discharge of duty				£ 11,168	
Pensions of Widows and Families of Officers, &c., of the Indian Service				62,129	
Indian Military Service Family Pensions, towards which the Officers subscribed				30,079	
Gratuities to widows and families of officers killed in action				1,992	
				£	105,368
Exchange on charges in England				Rx.	52,897
			Total	Rx.	182,054
GRANT 20.					
Departmental Pensions.					
Pensions	27,363	2,660	16,213	14,956	61,192
Compassionate Allowances	90	390	1	137	618
Gratuities	274	121	546	358	1,299
Total Rx.	27,727	3,171	16,760	15,451	63,109
Military Operations on the N.-W. Frontier—					
North-West Frontier Field Operations	155,842	802,653	32,986	33,337	1,024,818
Tochi Field Force	4,094	21,599	64	451	26,208
Mekran	48	1,316	32	5,103	6,499
Total in India Rx.	159,984	825,568	33,082	38,891	1,057,525
In England:				£	
Stores for India:—Malakand Field Force, etc.				16,810	
Tochi Field Force				933	
				£	17,743
Exchange on charges in England				Rx.	8,908
			Total Military Operations	Rx.	1,084,176
Unadjusted Expenditure.					
Issues to Military Department not brought to account	12,733	30,450	5,121	—1,006	47,298
Transfers between Military Departments	...	—305	...	...	—305
Unadjusted Expenditure charged to Advances	—6	3,552	2,024	—1,279	4,291
Total	12,727	33,697	7,145	—2,285	51,284
TOTAL EXPENDITURE, MILITARY DEPARTMENT:					
In India	4,843,238	5,955,377	3,268,812	3,421,706	17,489,133
In England				£	4,341,904
Exchange on payments in England				Rx.	2,179,733
				Total Rx.	24,010,770

No. 63C.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of *India* (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1898-99.

	Bengal Command.			Punjab Command.			Madras Command.			Bombay Command.			Total.		
	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.
European Army.	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*
Artillery	147	(a)4,455	4,602	122	(b)4,361	4,483	85	(c)2,589	2,674	136	(d)3,844	3,980	490	15,249	15,739
Cavalry	87	1,806	1,893	87	1,806	1,893	58	1,204	1,262	29	602	631	261	5,418	5,679
Engineers*	72	...	72	69	...	69	34	...	34	50	...	50	225	...	225
Sub-Marine Mining Service	1	15	16	...	...	...	2	21	23	4	38	42	7	74	81
Infantry	493	17,080	17,573	406	14,062	14,468	290	10,040	10,330	319	11,044	11,363	1,508	52,226	53,734
Invalid and Veteran Establishment	2	2	4	...	...	...	3	8	11	...	...	...	5	10	15
Staff Corps*	290	...	290	203	...	203	101	...	101	109	...	109	703	...	703
General List, Cavalry*	3	...	3	...	...	...	3	...	3	4	...	4	10	...	10
General List, Infantry*	15	...	15	8	...	8	9	...	9	10	...	10	42	...	42
General Officers unemployed	12	...	12	9	...	9	3	...	3	9	...	9	33	...	33
Total European Army	1,122	23,358	24,480	904	20,229	21,133	588	13,862	14,450	670	15,528	16,198	3,284	72,977	76,261
Native Army.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.
Artillery	4	256	260	25	1,612	1,637	4	256	260	...	...	...	33	2,124	2,157
Body-Guard	2	120	122	...	...	...	2	72	74	2	70	72	6	262	268
Cavalry	100	6,250	6,350	156	9,844	10,000	30	1,893	1,923	73	4,682	4,755	359	22,669	23,028
Sappers and Miners	52	1,437	1,489	...	...	...	57	1,610	1,667	33	897	930	142	3,944	4,086
Sub-Marine Mining	...	30	30	...	...	...	...	40	40	...	70	70	...	140	140
Infantry	237	23,955	24,192	356	35,680	36,036	288	28,001	28,289	249	24,748	24,997	1,130	112,384	113,514
Total Native Army	395	32,048	32,443	537	47,136	47,673	381	31,872	32,253	357	30,467	30,824	1,670	141,523	143,193
Total European and Native Army	1,517	55,406	56,923	1,441	67,365	68,806	969	45,734	46,703	1,027	45,995	47,022	4,954	214,500	219,454

* Exclusive of Officers employed with regiments of Native Cavalry and Infantry and Corps of Sappers and Miners who are included in the strength of those arms.
(a) Includes 455 Driver's Establishments who are fighting men.
(b) „ 1,322 „ „
(c) „ 390 „ „
(d) „ 267 „ „

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1898-99.

Section L. L.—Special Defence Works.

Expenditure *Rx.* 1,463.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Expenditure.
Special Defence Works	64	Expenditure	194	...	1,463
				Total .	1,463

No. 64.—ABSTRACT ACCOUNT OF EXPENDITURE on SPECIAL DEFENCE WORKS for, and to end of, the Year 1898-99.

	Amount of estimate.	Amount expended		
		To end of previous year.	During the year.	To end of the year.
INDIA.				
COAST DEFENCES.				
	Rx.	*Rx.*	*Rx.*	*Rx.*
Aden Defences	364,968	324,568	...	324,568
Bombay „	415,350	410,893	...	410,893
Karachi „	178,020	176,493	...	176,493
Burma „	219,448	200,179	..	200,179
Bengal „	155,689	142,821	...	142,821
Pontoon sheers for landing heavy guns in Bombay, Karachi, and Aden	16,186	15,010	...	15,010
TOTAL COAST DEFENCES	1,349,661	1,269,964	...	1,269,964
FRONTIER DEFENCES.				
PUNJAB AND BALUCHISTAN.				
Improving the Bala Hissar, Peshawar	8,690	7,880	...	7,880
Water-supply, Jumrood	10,824	1,920	...	1,920
„ Defensible Serai and Road, Landi Kotal	26,325	26,131	...	26,131
„ Arsenal and Defensible position, Rawalpindi	300,808	214,937	...	214,937
Defensible position, Attock	98,976	97,089	...	97,089
Improving water-supply at Ghazi Ghât	808	531	...	531
Improvements to Ferozepore Arsenal Defences, etc.	44,523	43,363	...	43,363
Entrenched position and Block-houses for Railway Bridge at Sukkur	58,050	55,909	...	55,909
Block-houses for Railway Bridge over Sutlej near Bhawalpore	1,893	1,853	...	1,853
New Defensible Post, including accommodation at Mooltan	82,423	75,334	...	75,334
Block-houses for Railway Bridge over Chenab near Sher Shah	2,602	2,606	...	2,606
Bridge-head, Sher Shah	197	197	...	197
Defences of Post, Loralai	2,685	2,330	...	2,330
Miri Defences and Quetta Arsenal	138,754	132,795	...	132,795
Sind-Peshin Railway Defences	9,311	7,944	...	7,944
Defensible position in front of Quetta	183,516	182,817	...	182,817
Storage of guns, ammunition and tramway, Quetta	5,622	5,299	...	5,299
Accommodation for Ordnance Establishment, „	1,580	1,600	...	1,600
Staff Quarters, Peshin	1,182	1,134	...	1,134
Defences of Railway Bridge over the Lora at Said Hamid	4,998	4,898	...	4,898
Chaman Post, Depôt for Stores, Magazine, etc.	21,422	21,296	...	21,296
Defences, Khojak Tunnel	15,245	15,108	...	15,108
Targets for Experiments at Pur	1,730	1,428	...	1,428
Communications, Peshin	203,508	203,115	...	203,115
Remodelling emplacements, Quetta	4,252	2,152	..	2,152
TOTAL FRONTIER DEFENCES	1,229,924	1,109,666	...	1,109,666
ARMAMENTS.				
Aden Defences	249,046	277,910	590	278,500
Other than for Aden—				
Coast Defences	1,338,876	1,420,210	19,435	1,439,645
Frontier Defences	493,811	331,536	8,259	339,795
TOTAL ARMAMENTS	2,081,733	2,029,656	28,284	2,057,940
TOTAL WORKS AND ARMAMENTS	4,661,318	4,409,286	28,284	4,437,570
Deduct—Chargeable to Ordinary Military Works Grant		(*a*) *150,409*	...	*150,409*
		4,258,877	28,284	4,287,161
ESTABLISHMENT		429,773	...	429,773
TOOLS AND PLANT		36,434	...	36,434
SUSPENSE		43,313	*—26,821*	16,492
PROFIT AND LOSS		106	...	106
TOTAL SPECIAL DEFENCE WORKS		4,768,503	1,463	4,769,966
Deduct—Amount recovered from Home Government on account of moiety of expenditure in Aden		*90,805*	...	*90,805*
		4,677,698	1,463	4,679,161
Deduct further—Payments by Secretary of State brought to account in India		*1,510,509*	*944*	*1,511,453*
Exchange thereon		*742,134*	*474*	*742,608*
		2,252,643	*1,418*	*2,254,061*
NET OUTLAY IN INDIA		2,425,055	45	2,425,100
EXPENDITURE IN ENGLAND—				
On moiety, Aden Defences		137,274	149	137,423
„ Armaments		1,197,522	794	1,198,316
„ Other Stores, etc., for India		108,205	1	108,206
	£	1,443,001	944	1,443,945
EXCHANGE ON EXPENDITURE IN ENGLAND	Rx.	709,916	474	710,390
TOTAL EXPENDITURE ON SPECIAL DEFENCE WORKS	Rx.	4,577,972	1,463	4,579,435

	Rx.
(*a*) Aden Defences	45,675
Bombay „	11,036
Karachi „	9,875
Rangoon „	16,118
Bengal „	2,108
Sukkur „	3,924
Ferozepore Arsenal	20,486
Defensible Post, Mooltan	41,187
	150,409

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1898-99.

Section M.—Provincial.

Expenditure Rx. 1,467,351.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Adjustment on account of Provincial Services.	65	Adjustments between Imperial and Provincial through Land Revenue—				
		Net contribution to Provincial . .	196	2,477,660	...	...
	66	Provincial Balances	197	2,229,434	...	...
	67	Local Balances	198	1,394,276	...	...
	68	Provincial and Local Surpluses . .	199	...	...	1,467,351
				Surplus .	...	1,467,351

No. 65.—ACCOUNT of CONTRIBUTIONS between IMPERIAL and PROVINCIAL REVENUES adjusted by addition to, or deduction from, the IMPERIAL or PROVINCIAL SHARE of LAND REVENUE in 1898-99.

[Credits + Debits — to Provincial Revenues.]

NATURE OF CONTRIBUTION.	Central Provinces	Burma.	Assam.	Bengal	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Contribution under the Provincial Contracts in order to provide for deficiency of assigned Revenue as compared with assigned Expenditure	+46,600	+390,500	+15,600	—*141,900*	+38,300	+25,800	+174,600	+762,000	+1,311,500
Special Contributions—									
In consequence of subsequent modifications of the Provincial contracts	...	—*75,000*	+37,500	—*35,058*	+4,009	+ 7,382	—*1,272*	+2,409	—*60,030*
In aid of Expenditure caused by the Earthquake	...	...	+80,000	...	...	...	...	...	+ 80,000
In aid of Plague Expenditure	...	...	...	+20,000	...	...	+67,702	+ 263,329	+351,031
In aid of Famine Expenditure	...	...	...	...	...	...	+1,916	...	+1,916
In aid of Special Police, Public Works and Miscellaneous Expenditure	...	...	...	...	...	+7,296	+10,602	+1,165	+19,063
To cover the Provincial deficits of the year	...	...	...	...	...	...	...	+74,180	+74,180
In aid of Provincial Resources generally	+ 50,000	...	+ 100,000	+ 150,000	+100,000	+50,000	+100,000	+150,000	+700,000
In adjustment of Inter-provincial transactions	...	—*1,684*	—*218*	+218	...	...	+1,684	...	...
Total Special Contributions	+50,000	—*76,684*	+217,282	+135,160	+104,009	+64,678	+180,632	+491,083	+1,166,160
TOTAL CONTRIBUTIONS FROM IMPERIAL TO PROVINCIAL	+96,600	+313,816	+232,882	—*6,740*	+142,309	+90,478	+355,232	+1,253,083	+2,477,660
LAND REVENUE DISTRIBUTED ACCORDING TO CONTRACT PROPORTIONS—									
Imperial	436,955	935,431	209,470	2,937,133	5,013,020	1,576,301	4,155,517	2,872,636	18,136,463
Provincial	436,955	1,870,860	418,941	979,045	1,671,006	1,050,868	1,385,173	957,545	8,770,393
TOTAL	873,910	2,806,291	628,411	3,916,178	6,684,026	2,627,169	5,540,690	3,830,181	26,906,856
DISTRIBUTION AFTER RECKONING THE ABOVE CONTRIBUTIONS—									
Imperial (*a*)	340,355	621,615	—*23,412*	2,943,873	4,870,711	1,485,823	3,800,285	1,619,553	15,658,803
Provincial (*a*)	533,555	2,184,676	651,823	972,305	1,813,315	1,141,346	1,740,405	2,210,628	11,248,053

(*a*) Does not include Land Revenue wholly Imperial or Provincial.

No. 65.—ACCOUNT of PROVINCIAL RECEIPTS, DISBURSEMENTS, and BALANCES, for the Year ended 31st March 1899.

	Opening Balance.	Receipts.		Total.	Disbursements.		Total.	Closing Balance.	Provincial Surpluses.	Provincial Deficits.
		Revenue as per Account No. 7.	Transfers between Provincial and Local.		Expenditure as per Account No. 7.	Transfers between Provincial and Local.			Increase of Balance.	Decrease of Balance.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	881,039	32	881,071	858,716	10,067	868,783	12,288	12,288	...
Burma	(*a*)481,609	3,389,319	23,581	3,894,509	2,908,488	2,918	3,001,406	893,103	411,494	...
Assam	48,793	893,424	2,264	944,481	785,505	23,441	808,946	135,535	86,742	...
Bengal	92,200	4,747,571	16,582	4,856,353	4,445,435	99,269	4,544,704	311,649	219,449	...
N.-W. Provinces and Oudh	...	3,778,065	70,916	3,848,981	3,299,645	220,774	3,520,419	328,562	328,562	...
Punjab	50,000	1,999,937	70,330	2,120,267	1,954,597	291	1,954,888	165,379	115,379	...
Madras	71,785	3,363,797	25,945	3,461,527	3,200,379	28,657	3,229,036	232,491	160,706	...
Bombay	50,000	4,602,339	13,910	4,666,249	4,442,037	73,785	4,515,822	150,427	100,427	...
M.—Provincial Adjustments.										
TOTAL	794,387	23,655,491	223,560	24,673,438	21,984,802	459,202	22,444,004	2,229,434	1,435,047	...

(*a*) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 67.—ACCOUNT of INCORPORATED LOCAL FUNDS, for the Year ended 31st March 1899.

	Opening Balance.	Receipts.		Total Revenue and Transfers.	Debt (Deposit and Advances).	Total, including Balance and Debt.	Disbursements.		Total Expenditure and Transfers.	Debt (Deposits and Advances).	Total, including Debt.	Closing Balance.	Incorporated Local Fund Surpluses, excluding Debt.	Incorporated Local Fund Deficits, excluding Debt.
		Revenue as per Account No. 8.	Transfer between Provincial and Local.				Expenditure as per Account No. 8.	Transfers between Provincial and Local.					Increase of Balance.	Decrease of Balance
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	8,042	14,954	...	14,954	2,954	25,950	14,777	...	14,777	...	14,777	11,173	177	...
Central Provinces	34,211	127,367	(a) 10,198	137,565	15,223	186,999	129,761	(a)163	129,924	14,941	144,865	42,134	7,641	...
Burma	*109,645	211,633	2,918	214,551	...	324,196	187,122	23,581	210,703	...	210,703	113,493	3,848	...
Assam	39,980	99,214	23,441	122,655	4,417	167,052	121,129	2,264	123,393	4,002	127,395	39,657	...	738
Bengal	*297,353	670,600	99,269	769,869	150,149	1,217,371	750,613	16,582	767,195	138,614	905,809	311,562	2,674	...
N.-W. Provinces, and Oudh	*81,112	1,009,093	(b)220,779	1,229,872	4,388	1,315,372	1,098,049	(b)70,921	1,168,970	4,093	1,173,063	42,309	60,902	...
Punjab	157,562	473,138	(c)667	473,805	8,243	639,610	390,176	(c)70,706	460,882	7,360	468,242	171,368	12,923	...
Madras	354,711	1,190,684	(d)28,881	1,219,565	434,641	2,008,917	1,237,677	(d) 26,169	1,263,846	482,326	1,746,172	262,745	...	44,281
Bombay	312,114	463,768	(e)96,433	560,201	3,809	876,124	534,485	(e)36,558	571,043	5,246	576,289	299,835	...	10,842
TOTAL . Rx.	1,394,730	4,260,451	482,586	4,743,037	623,824	6,761,591	4,463,789	246,941	4,710,733	656,582	5,367,315	1,394,276	88,165	55,861

* Differs from last year's closing balance by Rx. 1 for corrections since made.

(a) Includes Rx. 131 on account of transfers from one Local Fund to another.
(b) " Rx. 5 " " " "
(c) " Rx. 376 " " " "
(d) " Rx. 224 " " " "
(e) " Rx. 22,648 " " " "

No. 68.—ACCOUNT of PROVINCIAL and LOCAL SURPLUSES and PROVINCIAL and LOCAL DEFICITS, for the Year ended 31st March 1899.

	Provincial Surpluses, as per Account No. 66.	Local Fund Surpluses as per Account No. 67.	Total Provincial and Local Surpluses.	Provincial Deficits, as per Account No. 66.	Local Fund Deficits, as per Account No. 67.	Total Provincial and Local Deficits.	PROVINCIAL AND LOCAL SURPLUSES. Increase of Balance.	PROVINCIAL AND LOCAL DEFICITS. Decrease of Balance.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	...	177	177	...	...	...	177	...
Central Provinces	12,288	7,641	19,929	...	...	...	19,929	...
Burma	411,494	3,848	415,342	...	...	...	415,342	...
Assam	86,742	...	86,742	...	738	738	86,004	...
Bengal	219,449	2,674	222,123	...	...	...	222,123	...
N.-W. Provinces and Oudh	328,562	60,902	389,464	...	...	...	389,464	...
Punjab	115,379	12,923	128,302	...	...	...	128,302	...
Madras	160,706	...	160,706	...	44,281	44,281	116,425	...
Bombay	100,427	...	100,427	...	10,842	10,842	89,585	...
TOTAL . Rx.	1,435,047	88,165	1,523,212	...	55,861	55,861	1,467,351	...
						Net Provincial and Local Surplus .	1,467,351	

M.—Provincial Adjustments.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1898-99.

Section N.—Expenditure not charged to Revenue.

Expenditure *Rx.* 4,918,973.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
Capital Expenditure on Railways and Irrigation Works not charged to Revenue.	69	General Abstract of Expenditure and Results (Summary) . . .	202	*Rx.* ...	*Rx.* ...	*Rx.* ...
	70	State Railways—Construction . .	204	...	...	4,269,530
	70A	Detailed Account of East Indian Railway	206	1,255,962	...	...
	70B	„ „ Eastern Bengal Railway . .	207	233,350	...	...
	70C	„ „ Oudh and Rohilkhand Railway .	208	111,089	...	...
	70D	„ „ North-Western Railway . .	209	396,506	...	...
	70E	„ „ South Indian Railway . .	210	*—195,879*	...	...
	71	Irrigation Works—Construction .	212	...	...	653,548
	71A	Miscellaneous Public Improvements .	213	...	...	*—4,105*
Redemption of Liabilities.	72	Capital Charge involved in Redemption of Liabilities	213	...	...	...
General Public Works Statements.	73	Details of Expenditure on Establishment	214	...	...	...
	74	Charges for Establishment and the percentage it bears to the outlay on works and repairs . . .	218	...	...	...
	74A	Details and distribution of Expenditure on Tools and Plant . . .	220	...	...	...
				TOTAL .	...	4,918,973

No. 69.—SUMMARY of CAPITAL EXPENDITURE

[Rx. 1 is recorded for every 10 rupees, in respect of

YEARS.	No. of Items.	CONSTRUCTION.*								
		RAILWAYS.				IRRIGATION.				Total. Construction.
		India.	England.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.	
1		2	3	4	5	6	7	8	9	10
		Rx.	£	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*
Prior to 1867-68	1	107,195	...	...	107,195	5,293,139	...	...	5,293,139	5,400,334
1867-68 . .	2	594	...	...	594	213,519	...	...	213,519	214,113
1868-69 . .	3	213,743	338,655	11,721	564,119	452,996	14,000	485	467,481	1,031,600
1869-70 . .	4	113,229	79,213	2,495	194,937	850,895	1,092,409	34,412	1,983,716	2,178,653
1870-71 . .	5	389,341	50,462	3,376	443,179	699,957	1,281	86	701,324	1,144,503
1871-72 . .	6	493,592	146,853	5,550	645,995	987,208	824	31	988,063	1,634,058
1872-73 . .	7	1,129,105	299,407	16,398	1,444,910	781,944	4,140	227	786,311	2,231,221
1873-74 . .	8	1,439,112	954,420	70,403	2,463,935	1,146,791	56,245	4,149	1,207,185	3,671,120
1874-75 . .	9	2,013,620	1,114,554	92,737	3,220,911	1,236,930	18,679	1,554	1,257,163	4,478,074
1875-76 . .	10	2,449,790	743,639	81,652	3,275,081	1,176,296	4,269	469	1,181,034	4,456,115
1876-77 . .	11	2,282,346	616,118	104,906	3,003,370	1,020,370	3,096	527	1,023,993	4,027,363
1877-78 . .	12	2,885,575	1,146,549	176,946	4,209,070	884,903	274	43	885,220	5,094,290
1878-79 . .	13	2,808,387	683,406	145,210	3,637,003	834,104	9,463	2,011	845,578	4,482,581
1879-80 . .	14	3,833,092	782,175	158,271	4,773,538	664,363	3,206	649	668,218	5,441,756
1880-81 . .	15	4,008,509	1,265,375	256,404	5,530,288	698,420	...	...	698,420	6,228,708
1881-82 . .	16	2,376,805	802,816	165,622	3,345,243	701,820	...	...	701,820	4,047,063
1882-83 . .	17	1,679,282	448,416	102,863	2,230,561	827,323	1,762,582	404,324	2,994,229	5,224,790
1883-84 . .	18	2,907,115	769,825	175,913	3,852,853	984,527	21,384	4,886	1,010,797	4,863,650
1884-85 . .	19	3,396,531	1,077,705	261,874	4,736,110	947,966	4,458	1,083	953,507	5,689,617
1885-86 . .	20	3,584,157	1,787,175	562,551	5,933,883	756,352	6,594	2,076	765,022	6,698,905
1886-87 . .	21	3,711,856	1,321,074	496,810	5,529,740	655,103	2,009	755	657,867	6,187,607
1887-88 . .	22	757,670	1,109,027	466,024	2,332,721	617,023	6,919	2,907	626,849	2,959,570
1888-89 . .	23	70,184	772,021	359,214	1,201,419	533,034	4,357	2,027	539,418	1,740,837
1889-90 . .	24	1,368,937	997,588	447,667	2,814,192	456,063	1,963	881	458,907	3,273,099
1890-91 . .	25	1,513,544	1,072,357	350,394	2,936,295	569,183	7,306	2,387	578,876	3,515,171
1891-92 . .	26	2,203,339	864,309	375,337	3,442,985	817,735	10,676	4,636	833,047	4,276,032
1892-93 . .	27	3,121,890	1,034,073	622,486	4,779,049	587,353	9,391	5,650	602,394	5,381,443
1893-94 . .	28	2,912,192	711,971	462,685	4,086,848	739,448	13,299	8,642	761,389	4,848,237
1894-95 . .	29	3,022,310	799,811	665,430	4,487,551	650,278	4,716	3,924	658,918	5,146,469
1895-96 . .	30	2,749,138	679,562	516,311	3,945,011	751,562	3,612	2,744	757,918	4,702,929
1896-97 . .	31	2,352,302	1,146,843	757,872	4,257,017	791,565	2,561	1,692	795,818	5,052,835
1897-98 . .	32	2,380,612	809,010	455,570	3,645,192	732,389	6,573	3,701	742,663	4,387,855
1898-99 . .	33	3,809,527	766,839	384,970	4,961,336	674,581	3,321	1,667	679,569	5,640,905
TOTAL .		68,084,621	25,191,848	8,755,662	102,032,131	29,741,140	3,079,607	498,625	33,319,372	135,351,503

* Construction includes purchase, if not effected by means of an annuity or by incurring a *specific* amount of debt. The purchase of the Calcutta £500; in 1870-71, £11,067; in 1874-75, £83,800; in 1875-76, £4,250: total, £634,157. The purchase of the Nalhati Railway, under England 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Under

† Includes Rx. 10,675 in respect of

‡ The difference between the figures shewn in this column and those in columns 4 and 8 in respect of the years prior to 1884-85, is the Exchange on Rx. 2,187 in respect

(*a*) This outlay is exclusive of exchange prior to 1884-85

(*b*) Ditto ditto ditto ditto

DISTRIBUTION of CAPITAL EXPENDITURE on STATE RAILWAYS

STATE RAILWAYS.	India, General.	Central Provinces.	Burma.	Assam.
India . . . . *Rx.*	1,063,429	—*16,483*	—*559*	1,248,850
Deduct—Charged to Revenue *Rx.*	...	...	...	*1,589*
„ „ Famine *Rx*	...	...	...	...
Net—India . . . *Rx.*	1,063,429	—*16,483*	—*559*	1,247,261
England . . . £	155,867	1,487	...	...
Exchange . . . *Rx.*	74,007	830	...	...
TOTAL . *Rx.*	1,293,303	—*14,166*	—*559*	1,247,261
IRRIGATION AND NAVIGATION.				
India . . . . *Rx.*	...	...	86,545	...
England . . . £	...	...	45	...
Exchange . . . *Rx.*	...	...	23	...
TOTAL . *Rx.*	...	...	86,613	...

on STATE RAILWAYS and IRRIGATION WORKS.

transactions in India, including those of "Exchange."]

No. of items.	MANNER IN WHICH THE CHARGES FOR CONSTRUCTION IN THE PRECEDING COLUMNS HAVE BEEN RECORDED IN THE ACCOUNTS. — Charged against Revenue. — Famine Insurance. — Railways.	Famine Insurance. — Irrigation Works.	Frontier Railways prior to 1884-85.	Preliminary Expenditure on Railways not originally charged to Construction.	Railways other than those in the preceding columns.	Irrigation Works other than those under Famine Insurance.	Exchange prior to 1884-85. ‡	Total charged against Revenue.	Not charged to Revenue.	Total Construction.	Capital charge involved by incurring a *specific* amount of debt in purchase, or in the Redemption of Liabilities.	GRAND TOTAL.
	11	12	13	14	15	16	17	18	19=10—18	20=10	21	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
1	...	...	...	107,195	...	5,293,139	...	5,400,334	...	5,400,334	...	5,400,334
2	...	...	...	...	...	*—5,736*	...	*—5,736*	219,849	214,113	...	214,113
3	...	...	...	...	...	*—1,853*	12,206	10,353	1,021,247	1,031,600	...	1,031,600
4	...	...	...	835	737	*—58,057*	36,907	*—19,578*	2,198,231	2,178,653	...	2,178,653
5	...	...	...	2,239	*—11,808*	*—17,197*	3,459	*—23,307*	1,167,810	1,144,503	...	1,144,503
6	...	...	...	10,312	*—14,487*	4,178	5,581	5,584	1,628,474	1,634,058	...	1,634,058
7	...	...	...	20,618	*—5,755*	15,164	16,625	46,652	2,184,569	2,231,221	...	2,231,221
8	...	...	...	21,633	17,776	4,391	74,013	117,813	3,553,307	3,671,120	...	3,671,120
9	...	...	...	16,659	97,822	20,218	93,804	228,503	4,249,571	4,478,074	...	4,478,074
10	...	...	...	9,934	19,746	74,750	81,056	185,486	4,270,629	4,456,115	...	4,456,115
11	...	...	...	4,154	34,106	80,051	99,768	218,079	3,809,284	4,027,363	...	4,027,363
12	...	...	...	1,628	49,268	79,093	173,249	303,238	4,791,052	5,094,290	...	5,094,290
13	...	...	...	*—645*	172,427	49,154	139,103	360,039	4,122,542	4,482,581	...	4,482,581
14	...	...	1,334,350	78	451,727	70,087	151,936	2,008,178	3,433,578	5,441,756	†9,576,614	15,018,370
15	...	...	2,293,615	4,477	19,303	84,350	240,458	2,642,203	3,586,505	6,228,708	...	6,228,708
16	614,551	135,449	224,682	86,241	205,996	943	122,984	1,390,846	2,656,217	4,047,063	586,300	4,633,363
17	*—129,101*	263,443	259,500	2,829	213,791	2,237	492,334	1,105,033	4,119,757	5,224,790	480,333	5,705,123
18	626,461	283,217	102,929	6,018	*—264,922*	299	150,810	904,812	3,958,838	4,863,650	566,261	5,429,911
19	946,457	253,046	...	...	263,501	...	...	1,463,004	4,226,613	5,689,617	1,314,746	7,004,363
20	589,000	186,807	...	...	632,055	15,679	...	1,423,541	5,275,364	6,698,905	1,086,045	7,784,950
21	200,000	107,979	...	23,558	183,077	2,509	...	517,123	5,670,484	6,187,607	4,914,546	11,102,153
22	...	91,006	...	...	80,945	2,795	...	174,746	2,784,824	2,959,570	...	2,959,570
23	...	70,537	...	907	22,401	8,991	...	102,836	1,638,001	1,740,837	10,336,049	12,076,886
24	...	71,457	...	14,760	4,974	8,518	...	99,709	3,173,390	3,273,099	...	3,273,099
25	...	74,392	...	59,324	*—4,812*	20,635	...	149,539	3,365,632	3,515,171	4,692,557	8,207,728
26	484,795	77,931	...	24,621	163,233	25,452	...	776,032	3,500,000	4,276,032	...	4,276,032
27	984,469	60,793	...	*—106*	339,487	10,510	...	1,395,153	3,986,290	5,381,443	...	5,381,443
28	1,060,954	56,351	...	12,423	73,903	23,354	...	1,226,985	3,621,252	4,848,237	...	4,848,237
29	556,807	43,110	...	58,989	19,609	21,663	...	700,238	4,446,231	5,146,469	...	5,146,469
30	529,867	38,317	...	20,256	7,661	19,634	...	615,735	4,087,194	4,702,929	...	4,702,929
31	...	46,830	...	293	12,750	8,540	...	68,413	4,984,422	5,052,835	...	5,052,835
32	...	37,517	...	(*c*)9,395	3,792	12,715	...	63,419	4,324,436	4,387,855	...	4,387,855
33	690,353	11,669	...	...	1,453	(*d*)14,352	...	717,827	4,923,078	5,640,905	...	5,640,905
	(*a*) 7,154,673	(*b*) 1,909,851	4,215,076	518,625	2,789,756	5,890,558	1,894,293	24,372,832	110,978,671	135,351,503	33,553,451	168,904,954

and South-Eastern Railway is included in the following years: under India in 1868-69, Rx. 202,388; under England in 1868-69, £332,152; in 1869-70, in 1871-72, £30,000. The purchase of the East India Irrigation Company's Undertaking, under England, in 1868-69, £14,000; and in takings, under England, in 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86, £2,144.

Rx.06,750 Debt incurred in India.

cost of English Stores included in columns 3 and 7 transferred in India to other services. The differences amount to Rx. 127,840 in respect of Railways, and of Irrigation Works.

amounting to Rx. 86,611 entered in column 17.

ditto Rx. 6 ditto ditto.

(*c*) Survey outlay brought on to the construction account of the Ghaziabad-Moradabad Railway.

(*d*) Is made up thus—

	Rx.
Bengal Canals . .	10,554
Madras „ . .	*—118*
Bombay „ . .	3,916
	14,352

and IRRIGATION WORKS not charged to REVENUE, by PROVINCES, during 1898-99.

Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
427,857	143,717	201,306	690,154	51,256	3,809,527
...	...	...	*—199*	*63*	*1,453*
...	...	...	*690,353*	...	*690,353*
427,857	143,717	201,306	...	51,193	3,117,721
125,929	101,826	349,326	...	32,404	766,839
64,990	51,532	177,192	...	16,419	384,970
618,776	297,075	727,824	...	100,016	4,269,530
—6,924	103,718	247,546	53,157	164,518	648,560
...	177	2,299	...	800	3,321
...	89	1,154	...	401	1,667
—6,924	103,984	250,999	53,157	165,719	653,548

M.—Exp. not charged to Revenue.

No. 70.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE

PROVINCES AND RAILWAYS.	No. of Items.	EXPENDITURE DURING THE YEAR. Construction (including Plant and Rolling-stock).	General Charges.	Stores and Advances.	DEDUCT: Receipts on Capital Account.	DEDUCT: Stores and advances paid for in previous years & charged to works in current year in excess of payments on the same account.	NET TOTAL.	Deduct—Outlay met from Debentures raised through Companies.	NET OUTLAY.
India, General.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
East Indian	1	1,183,194	31,758	41,748	*738*	...	1,255,962	...	1,255,962
Rajputana-Malwa system	2	118,907	1,197	...	...	*144,278*	*—24,174*	...	*—24,174*
Godhra-Rutlam-Nagda	3	11,397	1,268	...	...	...	12,665	...	12,665
Palanpur-Deesa	4	...	...	...	...	...	...	...	...
Bhopal	5	1,864	...	...	...	...	1,864	...	1,864
Store-keeper for State Railways	6	...	...	14,178	...	...	14,178	...	14,178
Expenditure in England for Stores purchased and remaining unappropriated	7	...	...	32,808	...	...	32,808	...	32,808
Central Provinces.									
Wardha Coal	8	...	...	...	...	...	...	...	...
Warora Colliery	9	1,016	10	...	...	*8,177*	*—7,151*	...	*—7,151*
Umaria Colliery	10	2,929	...	...	*—1*	*9,945*	*—7,015*	...	*—7,015*
Bilaspur-Etawah	11	...	...	...	...	...	...	...	...
Nagpur-Chhattisgarh Depreciation Account	12	...	...	...	...	...	...	...	...
Burma.									
Burma	13	*—559*	...	...	...	...	*—559*	...	*—559*
Assam.									
Assam-Bengal Part I	14	21,626	...	...	...	*1*	21,625	...	21,625
Assam-Bengal Part II	15	1,181,193	...	...	...	*1,934*	1,179,259	...	1,179,259
Chittagong Jetties	16	46,377	...	...	...	...	46,377	...	46,377
Jorhat	17	49	...	1,499	...	...	1,548	...	1,548
Cherra-Companygunj	18	...	...	4	*—37*	...	41	...	41
Bengal.									
Eastern Bengal system	19	264,689	1,723	...	...	*33,062*	233,350	...	233,350
Rungpur-Dhubri (Teesta and Dharlla Bridges)	20	39,656	1,936	...	...	...	41,592	...	41,592
Tirhoot	21	88,559	233	26,179	...	...	114,971	...	114,971
Tirhoot Extensions	22	273,891	26,327	...	*355*	*71,006*	228,863	...	228,863
Ranaghat-Bhagwangola	23	...	...	...	...	...	...	...	...
North-Western Provinces and Oudh.									
Oudh and Rohilkhand	24	169,315	3,208	...	*368*	*61,066*	111,089	...	111,089
Agra-Delhi Chord	25	...	35	...	...	...	35	...	35
Ghaziabad-Moradabad	26	50,101	10,435	125,415	...	...	185,951	...	185,951
Lucknow-Bareilly	27	...	...	...	...	...	...	...	...
Punjab.									
North-Western	28	396,851	2,082	...	...	*2,427*	396,506	...	396,506
Indus Bridge (Kotri-Rohri)	29	85,560	7,243	9,434	*147*	...	102,090	...	102,090
Mari-Attock	30	196,250	11,472	...	*395*	*62,985*	144,342	...	144,342
Lyallpur-Khanewal	31	117,811	4,017	...	*118*	*32,732*	88,978	...	88,978
Peshawar Railway Reserve Material	32	...	...	...	...	*628*	*—628*	...	*—628*
Frontier Railway Reserve Material	33	...	...	...	...	*3,366*	*—3,366*	...	*—3,366*
Petroleum Operations, Baluchistan	34	...	...	...	...	...	...	...	...
Jullunder-Hoshiarpur	35	*—98*	...	...	...	...	*—98*	...	*—98*
Ludhiana-Ferozepore	36	...	...	...	...	...	...	...	...
Madras.									
South Indian	37	*—159,066*	*—25,219*	...	*447*	*11,147*	*—195,879*	...	*—195,879*
East Coast (including Bezwada Extension)	38	66,761	...	...	*48*	*9,913*	56,800	...	56,800
Bezwada-Madras (Ennur-Bezwada Section)	39	859,443	60,234	...	*1,385*	*255,331*	662,961	...	662,961
Bezwada-Madras (Madras-Ennur Section)	40	97	...	...	...	...	97	...	97
Guntakal-Mysore Frontier	41	*—316*	*— 62*	...	...	...	*—378*	...	*—378*
Godavari Bridge (East Coast)	42	159,470	9,036	...	*258*	*1,496*	166,752	...	166,752
Bellary-Kistna	43	...	...	...	...	...	...	...	...
Mayavaram-Mutupet	44	*—57*	*—142*	...	...	...	*—199*	...	*—199*
Vizagapatam-Raipur	45	...	...	...	...	...	...	...	...
Bombay.									
Dhond-Manmad	46	3,392	...	...	...	*432*	2,960	...	2,960
Shadipalli-Jodhpore Frontier	47	27,321	7,677	62,058	...	...	97,056	...	97,056
Hyderabad-Shadipalli	48	63	...	...	...	...	63	...	63
Southern Mahratta (Depreciation on works)	49	...	...	...	...	...	...	...	...
TOTAL CONSTRUCTION OF STATE RAILWAYS		5,207,686	154,468	313,323	*4,221*	*709,920*	4,961,336	...	4,961,336
Deduct—Amount charged to the Ordinary Grant: Construction of Railways charged against Revenue									*1,453*
Famine Relief and Insurance									*690,353*
Preliminary Expenditure not originally charged to Construction									...
Exchange prior to 1884-85 on Expenditure not charged to Revenue									...
Net—State Railways—Construction (not charged to Revenue)									4,269,530
Divisible under: India								Rx.	3,117,721
England								£	766,839
Exchange								Rx.	384,970

on the CONSTRUCTION of STATE RAILWAYS during, and to the end of, the Year 1898-99.

No. of Items.	TOTAL EXPENDITURE TO END OF THE YEAR.									REMARKS.
	Construction (including Plant and Rolling-stock).	General Charges.	Stores and Advances.	Exchange on Expenditure in England to end of 1885-86.	TOTAL.	*Deduct Receipts on Capital Account.*	NET TOTAL.	*Deduct—Outlay met from Debentures raised through Companies.*	NET OUTLAY.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
1	7,214,175	234,011	1,223,028	16,996	8,688,210	*1,004,298*	7,683,912	*2,688,083*	4,995,829	*See* Account No. 70A.
2	11,681,940	835,660	283,701	507,583	13,308,884	*27,605*	13,281,279	...	13,281,279	
3	1,684,369	79,888	...	...	1,764,257	*1,168*	1,763,089	...	1,763,089	
4	40,336	1,490	...	...	41,826	*(a)18,500*	23,326	...	23,326	(*a*) Contribution by the Palanpur Durbar.
5	238,988	...	...	...	238,988	*411*	238,577	...	(*b*) 238,577	(*b*) Represents amount contributed by the State for Construction Rx. 232,520 and Survey Charges Rx. 6,057.
6	2,596	...	26,687	...	29,283	*252*	29,031	...	29,031	
7	...	...	56,290	...	56,290	...	56,290	...	56,290	
8	439,336	45,259	...	19,092	503,687	*4,054*	499,633	...	499,633	
9	140,513	883	36,093	1,204	178,693	*181*	178,512	...	178,512	
10	104,546	6,628	940	6	112,120	*9*	112,111	...	112,111	
11	7,472	...	...	42	7,514	*1*	7,513	...	7,513	
12	65,705	...	...	...	65,705	*1*	65,704	...	65,704	
13	6,897,601	690,400	...	125,061	7,713,062	*21,830*	7,691,232	...	7,691,232	
14	353,277	...	...	...	353,277	...	353,277	...	353,277	
15	3,760,115	...	232,670	...	3,992,785	...	3,992,785	...	3,992,785	
16	46,377	...	...	...	46,377	...	46,377	...	46,377	
17	83,326	4,125	4,675	...	92,126	*313*	91,813	...	91,813	
18	68,039	10,785	4	...	78,828	*1,875*	76,953	...	76,953	
19	7,576,064	484,263	289,575	167,753	8,517,655	*124,756*	8,392,899	...	8,392,899	*See* Account No. 70B.
20	50,393	2,046	...	...	52,439	...	52,439	...	52,439	
21	2,478,483	136,789	42,626	78,469	2,736,367	*9,129*	2,727,238	...	2,727,238	
22	612,156	61,279	160,498	...	833,933	*634*	833,299	...	833,299	
23	27,703	2,568	...	...	30,271	*27*	30,244	...	30,244	
24	2,510,394	96,425	163,588	...	2,770,407	*348,391*	2,422,016	...	2,422,016	*See* Account No. 70C.
25	5,748	482	...	...	6,230	*2*	6,228	...	6,228	
26	59,501	10,435	125,415	...	195,351	*5*	195,346	...	195,346	
27	478,221	30,658	...	4,215	513,094	*980*	512,114	...	512,114	
28	32,730,181	2,140,471	759,051	945,588	36,575,291	*740,121*	35,835,170	...	35,835,170	*See* Account No. 70D.
29	197,138	23,141	51,567	...	271,846	*268*	271,578	...	271,578	
30	1,391,736	94,110	37,815	...	1,523,661	*1,942*	1,521,719	...	1,521,719	
31	145,550	7,982	66,332	...	219,864	*125*	219,739	...	219,739	
32	...	...	36,148	...	36,148	...	36,148	...	36,148	
33	...	3,344	391,523	40,884	435,751	*2*	435,749	...	435,749	
34	11,920	...	...	...	11,920	*1*	11,919	...	11,919	
35	1,453	...	...	...	1,453	...	1,453	...	1,453	
36	2,831	...	...	...	2,831	...	2,831	...	2,831	
37	2,393,626	200,064	213,656	24,236	2,831,582	*393,090*	2,438,492	...	2,438,492	*See* Account No. 70E.
38	5,393,804	367,775	135,822	...	5,897,401	*7,088*	5,890,313	...	5,890,313	
39	2,119,098	177,893	15,142	...	2,312,133	*2,361*	2,309,772	...	2,309,772	
40	57,971	1,885	...	...	59,856	...	59,856	...	59,856	
41	528,508	61,384	...	...	589,892	*8*	589,884	...	589,884	
42	290,528	27,051	3,435	...	321,014	*484*	320,530	...	320,530	
43	1,453,291	157,442	...	49,109	1,659,842	*2,001*	1,657,841	...	1,657,841	
44	222,235	27,271	...	...	249,506	...	249,506	...	249,506	
45	24,505	...	...	...	24,505	*1*	24,504	...	24,504	
46	1,001,142	77,647	775	65,699	1,145,263	*1,572*	1,143,691	...	1,143,691	
47	29,768	7,906	62,058	...	99,732	...	99,732	...	99,732	
48	172,098	11,752	...	...	183,850	*7*	183,843	...	183,843	
49	34,178	7,147	13,262	20,151	74,738	*22,031*	52,707	...	52,707	
	94,828,935	6,128,339	4,432,376	2,066,088	107,455,738	*2,735,524*	104,720,214	*2,688,083*	102,032,131	
									6,511,284	
									7,241,284	
									1,205,223	
									1,162,960	
									85,911,374	
									54,984,646	
									23,810,135	
									7,116,593	

N.—Exp. not charged to Revenue.

No. 70A.—CAPITAL ACCOUNT of the EAST INDIAN RAILWAY during, and to end of, the Year 1898-99.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures and Debenture Stock	£	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	£	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity	Rx.	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	223,630	223,630
TOTAL		...	12,043,440	12,043,440
APITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 31st December 1879	Rx.	...	264,527	264,527
Capital Account: Preliminary Expenses	»	4,755	30,268	35,023
Land	»	69,862	146,804	216,666
Formation	»	30,149	194,819	224,968
Bridge-work	»	300,417	795,770	1,096,187
Fencing	»	32,975	76,033	109,008
Ballast and Permanent-way	»	186,534	1,862,113	2,048,647
Stations and Buildings	»	150,003	884,516	1,034,519
Plant	»	65,843	228,413	294,256
Ferries, etc.	»	1,409	83,214	84,623
Rolling-stock	»	334,932	1,350,593	1,685,525
General Charges	»	31,758	202,253	234,011
Suspense Accounts	»	41,748	1,181,280	1,223,028
Exchange	»	...	16,996	16,996
Collieries Block	»	6,315	113,911	120,226
TOTAL CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE		1,256,700	7,431,510	8,688,210
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE		1,256,700	19,474,950	20,731,650
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *vis.*:—				
(1) Cash Deposits, etc., made over to the new Undertaking	Rx.	...	*82,217*	*82,217*
(2) Stores made over to the new Undertaking	»	...	*766,534*	*766,534*
(3) Sale-proceeds of surplus stores and dismantled buildings	»	*738*	*154,809*	*155,547*
Total Deductions	*Rx.*	*738*	*1,003,560*	*1,004,298*
CAPITAL OUTLAY		1,255,962	18,471,390	19,727,352
CHARGED IN ENGLAND	£	...	12,032,765	12,032,765
CHARGED IN INDIA	Rx.	1,255,962	6,438,625	7,694,587*

* The difference between this amount and the net outlay in Account No. 70 is the equivalent of the amounts raised by the issue of debentures since the purchase of the line, Rx. 2,688,083, together with the debt of Rx. 10,675 incurred in India on the purchase.

No. 70B.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of, the Year 1898-99.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures and Debenture Stock taken over	£	...	811,616	811,616
Debenture discharged in anticipation of purchase	£	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	£	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	£	...	108	108
TOTAL	£	...	1,569,784	1,569,784
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 30th June 1884	Rx.	...	42,448	42,448
Capital Account: Preliminary Expenses	„	...	46,441	46,441
Land	„	3,892	446,506	450,398
Formation	„	12,222	537,346	549,568
Bridge-work	„	8,525	1,130,535	1,139,060
Fencing	„	983	160,602	161,585
Ballast and Permanent-way	„	65,149	2,303,329	2,368,478
Stations and Buildings	„	34,492	1,033,340	1,067,832
Plant	„	6,318	189,960	196,278
Ferries, etc.	„	—3,901	131,080	127,179
Rolling-stock	„	137,009	1,289,788	1,426,797
General Charges	„	1,723	482,540	484,263
Suspense Accounts	„	—33,062	322,637	289,575
Exchange	„	...	167,753	167,753
TOTAL CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE		233,350	8,284,305	8,517,655
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE		233,350	9,854,089	10,087,439
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores made over to the new Undertaking	Rx.	...	*72,788*	*72,788*
(2) Other Receipts on Capital Account	„	...	*51,968*	*51,968*
Total Deductions	*Rx.*	...	*124,756*	*124,756*
CAPITAL OUTLAY		233,350	9,729,333	9,962,683*
CHARGED IN ENGLAND	£	125,929	4,137,666	4,263,595
CHARGED IN INDIA	Rx.	107,421	5,591,667	5,699,088

* The following lines comprise the Eastern Bengal system:—

Eastern Bengal, to close of 1892-93	3,936,898
Northern „ do. do.	2,428,222
Dacca do. do.	670,049
Assam-Behar do. do.	1,266,565
Kaunia-Dhurla do. do.	97,251
Barsoi-Kissengunge do.	133,019
Combined outlay on the system from 1893-94 to 1898-99	1,430,679
TOTAL CAPITAL OUTLAY IN INDIA AND IN ENGLAND	9,962,683

N.—Exp. not charged to Revenue.

No. 70C.—CAPITAL ACCOUNT of the OUDH AND ROHILKHAND RAILWAY during, and to end of, the Year 1898-99.

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:			
Discharge of Debentures of the Company which fell due in May, June and August 1888, in anticipation of purchase . . . . . £	...	1,885,000	1,885,000
Purchase of the property of the Company . . . . . £	...	5,036,049	5,036,049
Amount of Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase . . . . . £	...	3,415,000	3,415,000
TOTAL . £	...	10,336,049	10,336,049
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:			
Capital Account: Preliminary Expenses . . . . . Rx.	...	16,080	16,080
Land . . . . . „	1,305	59,961	61,266
Formation . . . . . „	4,196	101,031	105,227
Bridge-work . . . . . „	37,768	512,653	550,421
Fencing . . . . . „	21,662	95,713	117,375
Ballast and Permanent-way . . . . . „	24,810	1,047,326	1,072,136
Stations and Buildings . . . . . „	33,265	289,671	322,936
Plant . . . . . „	*—490*	14,639	14,149
Rolling-stock . . . . . „	46,799	204,005	250,804
General Charges . . . . . „	3,208	93,217	96,425
Suspense Accounts . . . . . „	*—61,066*	224,654	163,588
TOTAL CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE .	111,457	2,658,950	2,770,407
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE .	111,457	12,994,999	13,106,456
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—			
(1) Value of Stores and Cash made over to the new Undertaking . . Rx.	...	*330,205*	*330,205*
(2) Other Receipts on Capital Account . . . . . „	*368*	*17,818*	*18,186*
Total Deductions . *Rx.*	*368*	*348,023*	*348,391*
CAPITAL OUTLAY .	111,089	12,646,976	12,758,065*
CHARGED IN ENGLAND . £	70,293	11,264,393	11,334,686
CHARGED IN INDIA . Rx.	40,796	1,382,583	1,423,379

* Outlay on the Oudh and Rohilkhand Railway, including Lucknow-Rae Bareli Section, to close of 1894-95 . . 10,698,878
„ Bareilly-Rampur-Moradabad Railway to close of 1894-95 748,355
„ Najibabad-Kotdwara Section to close of 1894-95 64
„ Cawnpore-Burhwal (metre gauge) section to close of 1896-97 218,949
„ Rae Bareli-Benares section to close of 1897-98 762,482
Combined outlay from 1895-96 to 1898-99 329,337
TOTAL . 12,758,065

No. 70D.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY during, and to end of, the Year 1898-99.

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE SIND, PUNJAB AND DELHI LINE:			
India 3½ per cent. Stock issued in redemption of portion of Annuity . . . £	...	4,911,621	4,911,621
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:			
Overdrawn Capital to 31st December 1885 . . . . . Rx.	...	287,047	287,047
Capital Account: Preliminary Expenses . . . . . „	...	327,445	327,445
Land . . . . . „	6,701	278,010	284,711
Formation . . . . . „	10,346	5,521,337	5,531,683
Bridge-work . . . . . „	5,249	8,294,336	8,299,585
Fencing, etc. . . . . „	3,920	379,863	383,783
Ballast and Permanent-way . . . . . „	73,948	9,325,408	9,399,356
Stations and Buildings . . . . . „	79,868	2,844,211	2,924,079
Plant . . . . . „	3,725	832,758	836,483
Ferries . . . . . „	...	58,736	58,736
Rolling-stock . . . . . „	213,094	4,166,983	4,380,077
General Charges . . . . . „	2,082	2,138,389	2,140,471
Electric Telegraph . . . . . „	...	17,196	17,196
Suspense Accounts . . . . . „	—2,427	761,478	759,051
Exchange . . . . . „	...	945,588	945,588
TOTAL CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE .	396,506	36,178,785	36,575,291
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE .	396,506	41,090,406	41,486,912
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—			
(1) Cash Deposits, etc., made over to the new Undertaking . . . Rx.	...	*483,665*	*483,665*
(2) Stores made over to the new Undertaking . . . . . „			
(3) Other receipts on Capital Account . . . . . „	...	*256,456*	*256,456*
Total Deductions . Rx.	...	*740,121*	*740,121*
CAPITAL OUTLAY .	396,506	40,350,285	40,746,791*
CHARGED IN ENGLAND . £	293,437	14,250,315	14,543,752
CHARGED IN INDIA . Rx.	103,069	26,099,970	26,203,039

* Made up as under:—

Outlay on the Sind, Punjab and Delhi Railway:—	
Redemption of Annuities	4,911,621
Overdrawn Capital	287,047
„ Indus Valley Railway, to close of 1884-85	7,591,163
„ Punjab Northern, Northern and Southern Sections, to close of 1884-85	7,635,235
„ Sind-Pishin, Southern Section, ditto	1,413,143
„ „ Darwaza-Quetta Section, to close of 1887-88	253,305
„ Sind-Sagar, Eastern Section, ditto	214,942
„ Bolan temporary line, ditto	268,651
„ Sutlej Bridge (Ferozepore), to close of 1887-88	523,875
„ Ferozepore Tramway, ditto	13,372
„ Sind-Pishin, Main Line, to close of 1889-90	4,826,849
„ Sind-Sagar, Western Section, to close of 1889-90	2,137,354
„ Bolan High Level Line, ditto	137,869
„ Chenab Bridge, to close of 1890-91	398,282
„ Jammu-Kashmir, ditto	26,572
„ Mianwali-Mari Branch, to close of 1891-92	116,028
„ Chaman Extension, ditto	1,540,890
„ Amritsar-Pathankote, ditto	561,034
„ Gradient Improvements to close of 1896-97	731,502
„ Wazirabad-Lyallpur Section, to close of 1896-97	323,160
„ Mushkaf-Bolan Section, ditto	1,990,281
„ Kotri Rohri Section to close of 1897-98	1,208,758
Combined Outlay on the North Western system from 1885-86 to 1898-99	3,635,858
TOTAL	40,746,791

N.—Exp. not charged to Revenue.

No. 70E.—CAPITAL ACCOUNT of the SOUTH INDIAN RAILWAY during, and to end of the Year 1898-99.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures of the Company for which the Secretary of State incurred the liability on the purchase of the undertaking	£	...	1,070,000	1,070,000
Purchase of the property of the Company 4,197,557				
Less—Capital deposited by the New Company 1,000,000	£	...	3,197,557	3,197,557
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	£	...	425,000	425,000
TOTAL	£	...	4,692,557	4,692,557
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Capital Account: Preliminary Expenses	Rx.	*—1,243*	47,945	46,702
Land	„	12,464	40,139	52,603
Formation	„	*—42,053*	305,298	263,245
Bridge-work	„	*—76,374*	649,849	573,475
Fencing	„	*—1,229*	24,428	23,199
Ballast and Permanent-way	„	*—44,244*	657,024	612,780
Stations and Buildings	„	*—9,622*	225,533	215,911
Plant	„	*—4,246*	44,382	40,136
Rolling-stock	„	7,442	555,451	562,893
General Charges	„	*—25,219*	225,283	200,064
Electric Telegraph	„	39	2,643	2,682
Suspense Accounts	„	*—11,147*	224,803	213,656
Exchange	„	...	24,236	24,236
TOTAL CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE		*—195,432*	3,027,014	2,831,582
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE		*—195,432*	7,719,571	7,524,139
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores and Cash made over to the new Undertaking	Rx.	...	*341,485*	*341,485*
(2) Other Receipts on Capital Account	„	*447*	*51,158*	*51,605*
Total Deductions	*Rx.*	*447*	*392,643*	*393,090*
CAPITAL OUTLAY		*—195,879*	7,326,928	7,131,049
CHARGED IN ENGLAND	£	...	5,364,149	5,364,149
CHARGED IN INDIA	Rx.	*—195,879*	1,962,779	1,766,900

No. 71.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS during, and to end of, the Year 1898-99.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.							
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange on Expenditure in England.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
	Rx	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
MAJOR IRRIGATION WORKS.															
Imperial.															
Burma.															
Mandalay Canal Project	73,184	10,884	1,793	895	86,756	*143*	86,613	122,177	19,954	8,630	1,279	...	152,040	*144*	151,896
Bengal.															
Orissa Project	7,223	1,650	103	*—2,201*	6,775	...	6,775	1,885,394	468,145	207,166	2	26,808	2,587,515	*8,679*	2,578,836
Midnapore Canal	...	...	...	...	...	...	...	536,972	192,895	91,885	...	9,480	831,232	*3,156*	828,076
Tidal Canal	...	...	...	...	...	...	...	180,415	58,341	14,230	...	2,279	255,265	*93*	255,172
Sone Project	1,252	281	*—4,379*	1	*—2,845*	*300*	*—3,145*	1,880,794	521,664	218,330	2	5,224	2,626,014	*41,715*	2,584,299
TOTAL	8,475	1,931	*—4,276*	*—2,200*	3,930	*300*	3,630	4,483,575	1,241,045	531,611	4	43,791	6,300,026	*53,643*	6,246,383
N.-W. Provinces and Oudh.															
Ganges Canal	5,766	1,260	82	*—2,586*	4,522	*1,528*	2,994	2,394,839	397,332	26,038	23,109	9	2,841,327	*19,190*	2,822,137
Lower Ganges Canal	38,251	8,656	*—592*	351	46,666	*34*	46,632	2,602,278	516,333	189,951	31,332	962	3,340,856	*41,576*	3,299,280
Agra Canal	1,187	107	7	364	1,665	...	1,665	696,173	153,611	34,056	7,646	99	801,585	*4,788*	886,797
Eastern Jumna Canal	912	167	11	*—73*	1,017	*12*	1,005	296,120	57,884	4,542	6,214	...	364,760	*1,188*	363,572
Fatehpur Branch, Lower Ganges Canal	51,610	978	*—302*	*—444*	51,842	*154*	51,688	211,127	46,199	5,443	11,368	...	274,137	*426*	273,711
TOTAL	97,726	11,168	*—794*	*—2,388*	105,712	*1,728*	103,984	6,200,537	1,171,359	260,030	79,669	1,070	7,712,665	*67,168*	7,645,497
Punjab.															
Western Jumna Canal, including Sirsa Branch	32,140	5,557	659	2,267	40,623	...	40,623	1,233,230	314,902	20,910	17,371	...	1,586,413	*1,148*	1,585,265
Bari Doâb Canal	5,167	1,117	73	1,592	7,949	*1,789*	6,160	1,383,817	308,071	52,049	9,959	...	1,753,896	*3,485*	1,750,411
Sirhind Canal	12,348	2,843	185	*—6,183*	9,193	...	9,193	1,650,025	445,896	210,731	10,867	274	2,317,793	*10,752*	2,307,041
Lower Sohag and Para Canal	...	...	...	366	366	...	366	52,071	15,420	699	1,061	...	69,251	*8*	69,243
Chenab Canal	124,250	26,635	1,154	*—1,132*	150,907	*47*	150,860	1,924,165	347,054	59,645	36,918	...	2,367,782	*1,367*	2,366,415
Sidhnai „	3,443	504	33	*—594*	3,386	...	3,386	85,633	24,465	3,676	2,410	...	116,184	*22*	116,162
Jhelum „	25,004	4,895	3,793	6,762	40,454	*43*	40,411	38,878	9,481	5,118	6,763	...	60,240	*43*	60,197
TOTAL	202,352	41,551	5,897	3,078	252,878	*1,879*	250,999	6,367,819	1,465,289	352,828	85,349	274	8,271,559	*16,825*	8,254,734
Carried forward	381,737	65,534	2,620	*—615*	449,276	*4,050*	445,226	17,174,108	3,897,647	1,153,099	166,301	45,135	22,436,290	*137,780*	22,298,510

N.—Exp. not charged to Revenue.

No. 71.—DETAILED ACCOUNT of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year 1898-99—*continued.*

Provinces and Canals.	Expenditure during the Year.							Total Expenditure to end of the Year.							
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange on Expenditure in England.	Total.	*Less Receipts on Capital Account.*	Net Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	381,737	65,534	2,620	—615	449,276	4,050	445,226	17,174,108	3,897,647	1,153,099	166,301	45,135	22,436,290	137,780	22,298,510
Madras.															
Godávári Delta System	6,912	1,545	...	...	8,457	...	8,457	826,192	201,344	88,096	...	498	1,116,130	93	1,116,037
Kistna Delta System	12,383	2,479	905	...	15,767	...	15,767	961,472	223,905	66,006	...	993	1,252,376	1,540	1,250,836
Pennér Anicut System	...	...	...	...	...	...	...	129,981	31,992	2,786	...	...	164,759	1	164,758
Cauvery Delta System	9,280	2,120	79	...	11,479	...	11,479	156,668	36,636	4,844	...	125	198 273	198	198,075
Srivaikuntam System	388	90	...	...	478	...	478	107,059	29,477	1,053	...	...	137,589	37	137,552
Sangam Anicut System	1,768	423	...	...	2,191	...	2,191	255,380	50,391	11,502	...	17	317,290	5	317,285
Kurnool Canal	535	123	...	...	658	...	658	1,784,990	1,516	...	...	408,091	2,194,597	22,411	2,172,186
Barúr Tank Project	...	...	...	...	...	...	...	32,143	7,388	688	...	...	40,219	2	40,217
Periyár Project	11,604	2,405	...	...	14,009	...	14,009	632,372	139,948	72,394	...	...	844,714	1,420	843.294
Total	42,870	9,185	984		53,039	...	53,039	4,886,257	722,597	247,369	...	409,724	6,265,947	25,707	6,240,240
Bombay.															
Desert Canal	1,106	254	25	...	1,385	...	1,385	100,812	22.561	1,705	...	...	125,078	4	125,074
Bégari Canal	726	167	...	...	893	...	893	141,702	23,587	467	...	...	165,756	2	165,754
Eastern Nara Works	60	14	46	...	120	...	120	483,077	118,425	5,134	...	...	606,636	18	606,618
Hathmati Canal	...	...	...	...	...	...	...	38,363	9,952	906	...	...	49,221	129	49,092
Pravara River Works—Lakh Canal	...	...	...	...	...	...	...	26,451	6,866	1,948	...	...	35,265	20	35,245
Kádvá River Works	238	53	...	...	291	...	291	55.892	14,380	1,703	...	...	71.975	14	71,961
Krishna Canal	...	...	...	...	...	...	...	67,466	14,221	168	...	...	81,855	...	81,855
Lower Panjhra River Works	118	27	...	...	145	...	145	36,731	7,488	323	...	...	44,542	4	44,538
Ekruk Tank	...	...	...	...	...	...	...	100,709	21,251	971	...	...	122,931	119	122,812
Mutha Canals	3,283	197	...	...	3,480	...	3,480	531,773	97,819	11,705	...	...	641,297	1,223	640,074
Unharwah Canal	...	...	...	...	...	...	...	50,214	10,573	226	...	...	61,013	...	61,013
Jamrao Canal	128,803	17,809	486	...	147,098	14	147,084	434,168	72,228	16,890	88	...	523,374	64	523,310
Dad Canal	13,039	3,035	163	...	16,237	...	16,237	45,463	11,508	984	...	...	57,955	3	57 952
Nasrat Canal	...	...	...	...	...	...	...	19	...	...	...	...	19	...	19
Naulakhi Canal	...	...	...	...	...	...	...	15	...	...	...	...	15	...	15
Total	147,373	21,556	720		169,649	14	169,635	2,112,855	430,859	43,130	88	...	2,586,932	1,600	2,585,332
Total Construction	571,980	96,275	4,324	—615	671,964	4,064	667,900	24,173,220	5,051,103	1,443,598	166,389	454,859	31,289,169	165,087	31,124,082
Deduct—Outlay charged against Revenue from 1885-86	12,052	2,188	112	...	14,352	...	14,352	149,641	42.017	11,075	...	...	202,733	23	202,710
	559.928	94,087	4,212	—615	657,612	4,064	653,548	24,023,579	5,009,086	1,432,523	166,389	454,859	31,086,436	165,064	30,921,372
Deduct—Amount spent on Construction from Ordinary Revenues to end of 1884-85	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,402,415
„ Exchange prior to 1884-85	...	...	...	...	...	...	...	...	...	...	...	...	...	...	451,660
Net—Irrigation Works—Construction (Not charged to Revenue)	559,028	94,087	4,212	—615	657,612	4,064	653,548	...	...	...	...	...	...	...	25,067,207
Divisible under—															
India							Rx.	648,560						Rx.	21,949,598
England							£	3.321						£	3,073,911
Exchange							Rx.	1,667						Rx.	43,788

No. 71A.—ACCOUNT of CAPITAL EXPENDITURE on MISCELLANEOUS PUBLIC IMPROVEMENTS during, and to end of, the Year 1898-99.

Province and details of Expenditure.	During the year.	To end of previous year.	TOTAL.
	Rx.	*Rx.*	*Rx.*
BENGAL.			
Construction of a jetty and a shed at Chittagong	—*4,105*	4,105	...

No. 72.—ABSTRACT ACCOUNT of EXPENDITURE on the CAPITAL involved in the REDEMPTION of LIABILITIES of RAILWAY COMPANIES during, and to end of, the Year 1898-99.

RAILWAYS AND DETAILS OF LIABILITIES.	During the year.	To end of previous year.	TOTAL.
	£	£	£
EAST INDIAN.			
Debentures and Debenture Stock	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity .	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity . . . . . Rx.	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	223,630	223,630
TOTAL . £	...	12,043,440	12,043,440
EASTERN BENGAL			
Debentures and Debenture Stock taken over	...	811,616	811,616
Debentures discharged in anticipation of purchase . . .	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	...	108	108
TOTAL . £	...	1,569,784	1,569,784
SIND, PUNJAB AND DELHI.			
India 3½ per cent. Stock issued in redemption of Annuity . £	...	4,911,621	4,911,621
OUDH AND ROHILKHAND.			
Discharge of Debentures of the Company which fell due in May, June, and August 1888 in anticipation of purchase	...	1,885,000	1,885,000
Purchase of the property of the Company	...	5,036,049	5,036,049
Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase		3,415,000	3,415,000
TOTAL . £	...	10,336,049	10,336,049
SOUTH INDIAN.			
Purchase of the property of the Company . . £ 4,197,557	...	3,197,557	3,197,557
Less Capital deposited by New Company . . „ *1,000,000*			
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase . . .	...	1,070,000	1,070,000
Amount of Debenture Stock, ditto ditto ditto .	...	425,000	425,000
TOTAL . £	...	4,692,557	4,692,557
Grand Total .	...	33,553,451	33,553,451

N.—Exp. not charged to Revenue.

No. 73.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS

(Excluding

INDIA

PARTICULARS.	No. of Items.	BUILDINGS AND ROADS.				RAJPUTANA.			
		Director-General of Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Buildings and Roads.	Irrigation.	TOTAL.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
DIRECTION.									
Chief Engineer and Secretariat.									
Director-General and Assistants	1	9,261	...	...	...	...	...	...	...
Chief Engineer and Assistants	2	...	...	...	...	...	...	...	...
Upper and Lower Subordinates and Petty Establishment	3	...	...	...	...	...	...	...	...
Office Establishment	4	4,660	...	...	...	...	...	...	...
Travelling Allowances	5	486	...	...	...	...	...	...	...
Office Expenses	6	926	...	...	...	...	...	...	...
Presidency and Local Allowances	7	...	...	...	...	...	...	...	...
Presidency House-rent	8	...	...	...	...	...	...	...	...
TOTAL . Rx.	9	15,333	...	...	...	...	...	...	...
Superintending Engineers.									
Superintending Engineers and Assistants	10	25,074	...	...	...	...	2,078	...	2,078
Upper and Lower Subordinates	11	54	...	...	...	...	...	...	...
Office and Petty Establishments	12	7,022	...	124	...	...	1,275	...	1,275
Travelling Allowances	13	1,595	...	6	...	...	297	...	297
Office Expenses	14	2,142	...	8	...	...	297	...	297
Presidency and Local Allowances	15	361	...	...	...	...	...	...	...
Presidency House-rent	16	...	...	...	...	...	...	...	...
TOTAL . Rx.	17	36,248	...	138	...	...	3,947	...	3,947
TOTAL DIRECTION . Rx.	18	51,581	...	138	...	...	3,947	...	3,947
CONSTRUCTION.									
Engineer Establishment	19	90,809	1,807	998	...	624	3,059	...	3,059
Upper Subordinates	20	31,845	1,222	928	...	763	796	...	796
Lower Subordinates	21	9,515	805	307	...	...	712	...	712
Petty Establishment	22	7,548	427	73	...	...	77	...	77
Office ditto	23	28,415	977	614	...	...	1,087	...	1,087
Medical ditto	24	...	...	...	...	...	...	...	...
Accountants	25	6,450	501	180	...	...	315	...	315
Presidency and Local Allowances	26	5,157	...	...	...	...	...	...	...
Travelling Allowances	27	16,121	939	801	...	...	1,020	...	1,020
Presidency House-rent	28	494	...	...	...	...	...	...	...
Office Expenses	29	8,406	207	179	...	...	303	...	303
Special Charges and Allowances	30	...	...	...	...	...	...	...	...
District Boards Establishment	31	...	...	...	...	...	...	...	...
TOTAL CONSTRUCTION . Rx.	32	204,760	6,885	4,080	...	1,387	7,369	...	7,369
ACCOUNTS.									
Examiners, Deputies and Assistants	33	4,077	...	...	...	...	841	...	841
Accountants	34	3,602	...	200	...	...	297	...	297
Office Establishment	35	4,055	...	...	...	...	635	...	635
Travelling Allowances	36	581	...	...	...	...	115	...	115
Office Expenses	37	403	...	...	...	...	102	...	102
Presidency and Local Allowances	38	...	...	...	...	...	...	...	...
Presidency House-rent	39	...	...	...	...	...	...	...	...
TOTAL ACCOUNTS . Rx.	40	12,718	...	200	...	...	1,990	...	1,990
INSPECTORS OF LOCAL WORKS AND THEIR ESTABLISHMENTS, ETC.	41	...	...	...	...	...	...	...	...
COLLECTION OF REVENUE	42	...	...	...	...	...	...	120	120
NAVIGATION ESTABLISHMENTS, ETC.	43	...	...	...	...	...	...	...	...
SPECIAL ESTABLISHMENT	44	...	...	...	...	...	...	...	...
LEAVE AND PENSION ALLOWANCES DEBITABLE TO NATIVE STATES	45	...	...	...	...	...	...	...	...
BARRACK DEPARTMENT	46	21,119	...	...	...	...	185	...	185
ROORKEE WORK-SHOPS	47	...	...	...	...	...	...	...	...
TOLLS	48	...	...	...	...	...	...	...	...
TOTAL AMOUNT AUDITED . Rx.	49	290,178	6,885	4,418	...	1,387	13,491	120	13,611
Add—Charges by other Branches and Departments, etc.	50	872	2,985	—29	337	...	52	1,636	1,688
TOTAL . Rx.	51	291,050	9,870	4,389	337	1,387	13,543	1,756	15,299
Deduct—Charges to other Branches and Departments, etc.	52	*33,569*	*539*	—3	...	...	*5,136*	...	*5,136*
GRAND TOTAL . Rx.	53	257,481	9,331	4,392	337	1,387	8,407	1,756	10163

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1899.

Railways.)

No. of Items.	GENERAL.						CENTRAL PROVINCES.	BURMA.			ASSAM.	CARRIED FORWARD.		
	BALUCHISTAN.			TOTAL.										
	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Buildings and Roads.	Irrigation.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	9,261	...	9,261	...	...	...	...	...	9,261	...	9,261
2	...	...	...	...	...	...	...	4,917	...	4,917	...	4,917	...	4,917
3	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4	...	...	...	4,660	...	4,660	...	6,389	...	6,389	...	11,049	...	11,049
5	...	...	...	486	...	486	...	174	...	174	...	660	...	660
6	...	...	...	926	...	926	...	252	...	252	...	1,178	...	1,178
7	...	...	...	...	...	...	...	157	...	157	...	157	...	157
8	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	...	...	...	15,333	...	15,333	...	11,889	...	11,889	...	27,222	...	27,222
10	...	49	49	27,152	49	27,201	3,136	11,649	...	11,649	3,769	45,706	49	45,755
11	...	..	...	54	...	54	...	38	...	38	...	92	...	92
12	...	...	...	8,421	...	8,421	3,724	7,973	...	7,973	2,086	22,204	...	22,204
13	...	...	...	1,898	...	1,898	497	1,042	...	1,042	219	3,656	...	3,656
14	...	...	...	2,447	...	2,447	2,406	1,187	...	1,187	528	6,628	...	6,628
15	...	...	...	361	...	361	...	371	...	371	149	881	...	881
16	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17	...	49	49	40,333	49	40,382	9,823	22,260	...	22,260	6,751	79,167	49	79,216
18	...	49	49	55,666	49	55,715	9,823	34,149	...	34,149	6,751	106,389	49	106,438
19	...	...	...	97,297	...	97,297	8,197	40,139	2,866	43,005	13,488	159,121	2,866	161,987
20	...	156	156	35,554	156	35,710	5,099	21,723	511	22,234	10,177	72,553	667	73,220
21	...	...	...	11,339	...	11,339	4,237	5,268	947	6,215	2,284	23,128	947	24,075
22	...	276	276	8,125	276	8,401	593	2,864	137	3,001	2,532	14,114	413	14,527
23	...	46	46	31,093	46	31,139	5,054	16,344	1,127	17,471	7,944	60,435	1,173	61,608
24	...	...	...	...	...	...	22	324	231	555	...	346	231	577
25	...	...	...	7,446	...	7,446	1,312	3,959	271	4,230	1,497	14,214	271	14,485
26	...	...	...	5,157	...	5,157	...	13,455	709	14,164	3,461	22,073	709	22,782
27	...	132	132	18,881	132	19,013	4,606	14,856	893	15,749	5,790	44,133	1,025	45,158
28	...	...	...	494	...	494	...	...	...	...	...	494	...	494
29	...	21	21	9,095	21	9,116	1,248	4,179	162	4,341	2,207	16,729	183	16,912
30	...	48	48	...	48	48	...	...	...	...	1,462	1,462	48	1,510
31	...	...	...	...	...	...	...	...	...	...	...	...	...	...
32	...	679	679	224,481	679	225,160	30,368	123,111	7,854	130,965	50,842	428,802	8,533	437,335
33	...	...	...	4,918	...	4,918	1,184	2,618	...	2,618	966	9,686	...	9,686
34	...	...	...	4,099	...	4,099	561	2,355	...	2,355	1,444	8,459	...	8,459
35	...	12	12	4,690	12	4,702	1,401	4,418	...	4,418	1,595	12,104	12	12,116
36	...	...	...	696	...	696	122	463	...	463	181	1,462	...	1,462
37	...	...	...	505	...	505	490	201	...	201	132	1,328	...	1,328
38	...	...	...	...	...	...	...	790	...	790	405	1,195	...	1,195
39	...	...	...	...	...	...	...	...	...	...	...	...	...	...
40	...	12	12	14,908	12	14,920	3,758	10,845	...	10,845	4,723	34,234	12	34,246
41	...	...	...	...	...	...	...	...	...	...	...	...	...	...
42	...	...	...	...	120	120	...	...	...	...	...	...	120	120
43	...	...	...	...	...	...	...	...	29,528	29,528	...	...	29,528	29,528
44	...	...	...	...	...	...	...	...	...	...	...	...	...	...
45	...	...	...	...	...	...	...	...	...	...	...	...	...	...
46	...	...	...	21,304	...	21,304	...	...	...	...	...	21,304	...	21,304
47	...	...	...	...	...	...	...	...	...	...	...	...	...	...
48	...	...	...	...	...	...	...	...	...	...	...	...	...	...
49	...	740	740	316,359	860	317,219	43,919	168,105	37,382	205,487	62,316	590,729	38,242	628,971
50	8,214	8	8,222	12,431	1,644	14,075	176	383	—11	372	72	13,062	1,633	14,695
51	8,214	748	8,962	328,790	2,504	331,294	44,125	168,488	37,371	205,859	62,388	603,791	39,875	643,666
52	*12*	...	*12*	*39,253*	...	*39,253*	*987*	*37,172*	*596*	*37,768*	*2,609*	*80,021*	*596*	*80,617*
53	8,202	748	8,950	289,537	2,504	292,041	43,138	131,316	36,775	168,091	59,779	523,770	39,279	563,049

N.—Exp. not charged to Revenue.

No. 73.—Detailed Account of Expenditure on Establishment

(Excluding

PARTICULARS.	No. of Items.	Brought forward.			Bengal.			North-Western Provinces and Oudh.		
		Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.
I DIRECTION.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Chief Engineer and Secretariat.										
Director-General and Assistants	1	9,261	...	9,261	...	...	...	...	...	...
Chief Engineer and Assistants	2	4,917	...	4,917	9,401	...	9,401	4,381	5,275	9,656
Upper and Lower Subordinates and Petty Establishments	3	...	...	...	...	...	...	...	...	...
Office Establishment	4	11,049	...	11,049	10,589	...	10,589	5,253	3,468	8,721
Travelling allowances	5	660	...	660	660	...	660	719	590	1,309
Office expenses	6	1,178	...	1,178	1,498	...	1,498	1,174	923	2,097
Presidency and local allowances	7	157	...	157	705	...	705	...	...	...
Presidency house-rent	8	...	...	...	205	...	205	...	...	...
Total . Rx.	9	27,222	...	27,222	23,058	...	23,058	11,527	10,256	21,783
Superintending Engineers.										
Superintending Engineers and Assistants	10	45,706	49	45,755	4,847	5,204	10,051	6,816	5,490	12,306
Upper and Lower Subordinates	11	92	...	92	...	...	...	...	...	...
Office and Petty Establishments	12	22,204	...	22,204	2,468	3,185	5,653	2,010	2,594	4,604
Travelling allowances	13	3,656	...	3,656	253	713	966	444	672	1,116
Office expenses	14	6,628	...	6,628	335	397	732	473	732	1,205
Presidency and local allowances	15	881	...	881	...	...	...	...	...	...
Presidency house-rent	16	...	...	...	71	76	147	...	...	...
Total . Rx.	17	79,167	49	79,216	7,974	9,575	17,549	9,743	9,488	19,231
Total Direction . Rx.	18	106,389	49	106,438	31,032	9,575	40,607	21,270	19,744	41,014
CONSTRUCTION.										
Engineer Establishment	19	159,121	2,866	161,987	11,526	19,151	30,677	28,665	31,366	60,031
Upper Subordinates	20	72,553	667	73,220	10,641	12,435	23,076	13,215	7,305	20,520
Lower Subordinates	21	23,128	947	24,075	2,594	7,942	10,536	5,037	8,984	14,021
Petty Establishment	22	14,114	413	14,527	829	3,497	4,326	2,160	6,046	8,206
Office ditto	23	60,435	1,173	61,608	6,642	8,958	15,600	12,895	9,662	22,557
Medical ditto	24	340	231	577	135	600	735	59	830	889
Accountants	25	14,214	271	14,485	1,202	2,735	3,937	1,722	2,933	4,655
Presidency and local allowances	26	22,073	709	22,782	706	179	885	...	...	...
Travelling allowances	27	44,133	1,025	45,158	5,214	10,731	15,945	11,601	14,547	26,148
Presidency house-rent	28	494	...	494	369	142	511	...	...	
Office expenses	29	16,729	183	16,912	1,397	2,645	4,042	2,693	4,516	7,209
Special charges and allowances	30	1,462	48	1,510	...	...	...	...	...	...
District Boards establishment	31	...	...	...	1,486	...	1,486	...	...	...
Total Construction . Rx.	32	428,802	8,533	437,335	42,741	69,015	111,756	78,047	86,189	164,236
ACCOUNTS.										
Examiners, Deputies and Assistants	33	9,686	...	9,686	3,609	...	3,609	3,228	1,423	4,651
Accountants	34	8,459	...	8,459	2,435	...	2,435	2,496	1,117	3,613
Office Establishment	35	12,104	12	12,116	3,858	...	3,858	4,129	1,880	6,009
Travelling allowances	36	1,462	...	1,462	452	...	452	238	91	329
Office expenses	37	1,328	...	1,328	267	...	267	366	188	554
Presidency and local allowances	38	1,195	...	1,195	96	...	96	...	...	...
Presidency house-rent	39	...	...	...	208	...	208	...	...	...
Total Account . Rx.	40	34,234	12	34,246	10,925	...	10,925	10,457	4,699	15,156
Inspectors of Local Works and their Establishments, etc.	41	...	...	...	7,072	...	7,072	...	...	...
Collection of Revenue	42	...	120	120	...	24,705	24,705	...	43,920	43,920
Navigation Establishment, etc.	43	...	29,528	29,528	...	11,537	11,537	...	4,524	4,524
Special Establishment	44	...	...	...	...	...	...	...	...	...
Leave and Pension Allowances debitable to Native States	45	...	...	...	...	...	...	...	...	...
Barrack Department	46	21,304	...	21,304	...	...	...	...	...	...
Roorkee Workshop	47	...	...	...	...	...	...	3,515	...	3,515
Tolls	48	...	...	...	...	...	...	...	...	...
Total Amount audited . Rx.	49	590,729	38,242	628,971	91,770	114,832	206,602	113,289	159,076	272,365
Add—Charges by other Branches and Departments, etc.	50	13,062	1,633	14,695	5,244	14,860	20,104	73	...	73
Total . Rx.	51	603,791	39,875	643,666	97,014	129,092	226,706	113,302	159,076	272,438
Deduct—Charges to other Branches and Departments, etc.	52	*80,021*	*596*	*80,617*	*3,126*	*18,114*	*21,240*	*4,614*	*266*	*4,880*
GRAND TOTAL . Rx.	53	523,770	39,279	563,049	93,888	111,578	205,466	108,748	158,810	267,558

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1899 —*continued.*

Railways.)

No. of Items.	PUNJAB.			MADRAS.			BOMBAY.			GRAND TOTAL.		
	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	...	...	...	...	...	...	9,261	...	9,261
2	6,727	5,382	12,109	10,553	...	10,553	5,201	...	5,201	41,180	10,657	51,837
3	...	...	...	589	...	589	336	...	336	925	...	925
4	4,322	3,728	8,050	7,967	...	7,907	3,820	...	3,820	43,000	7,196	50,196
5	459	356	815	683	...	683	233	...	233	3,414	946	4,360
6	2,242	2,802	5,044	1,074	...	1,074	611	...	611	7,777	3,725	11,502
7	...	...	...	...	...	...	127	...	127	989	...	989
8	...	...	...	...	...	...	62	...	62	267	...	267
9	13,750	12,268	26,018	20,866	...	20,866	10,390	...	10,390	106,813	22,524	129,237
10	8,371	9,459	17,830	13,725	...	13,725	3,558	7,236	10,794	83,023	27,438	110,461
11	..	...	...	2,474	...	2,474	553	1,371	1,924	3,119	1,371	4,490
12	3,025	4,753	7,778	7,514	...	7,514	1,292	2,735	4,027	38,513	13,267	51,780
13	792	886	1,678	2,012	...	2,012	369	820	1,189	7,526	3,091	10,617
14	903	1,961	2,869	702	...	702	288	1,037	1,325	9,334	4,127	13,461
15	...	...	...	...	...	...	36	...	36	917	...	917
16	...	...	...	...	...	...	84	...	84	155	76	231
17	13,096	17,059	30,155	20,427	...	26,427	6,180	13,199	19,379	142,587	49,370	191,957
18	20,840	29,327	56,173	47,293	...	47,293	16,570	13,199	29,769	249,400	71,894	321,294
19	29,125	57,041	86,166	48,796	...	48,796	21,925	28,966	50,891	299,158	130,390	438,548
20	9,223	11,096	20,919	47,261	...	47,261	19,983	15,056	35,039	172,876	47,159	220,035
21	5,043	12,424	18,067	3,612	...	3,612	3,997	3,491	7,488	44,011	33,788	77,799
22	2,882	12,051	14,933	16,197	...	16,197	1,094	2,755	4,449	37,876	24,762	62,638
23	8,022	19,099	27,421	23,085	...	23,085	7,332	7,586	14,918	118,411	46,778	165,189
24	90	2,860	2,950	...	...	...	...	252	252	630	4,773	5,403
25	1,715	3,736	5,451	4,767	...	4,767	2,986	2,616	5,602	26,606	12,291	38,897
26	...	...	...	...	...	...	510	...	510	23,289	888	24,177
27	9,634	19,027	28,661	24,251	...	24,251	9,919	11,100	21,019	104,752	56,430	161,182
28	...	...	...	...	...	...	294	...	294	1,157	142	1,299
29	2,823	6,326	9,149	4,111	...	4,111	3,255	4,221	7,476	31,008	17,891	48,899
30	831	...	831	...	...	...	...	...	...	2,293	48	2,341
31	...	...	...	...	...	...	...	...	...	1,486	...	1,486
32	69,588	144,560	214,548	172,080	...	172,080	71,895	76,043	147,038	863,553	384,340	1,247,893
33	3,183	...	3,183	3,428	...	3,428	3,808	...	3,808	26,942	1,423	28,365
34	3,082	...	3,082	5,264	...	5,264	3,135	...	3,135	24,871	1,117	25,988
35	3,208	...	3,208	3,271	...	3,271	3,137	...	3,137	29,707	1,892	31,599
36	295	...	295	135	...	135	304	...	304	2,886	91	2,977
37	200	...	200	308	...	308	169	...	169	2,698	188	2,886
38	...	...	...	...	...	...	702	...	702	1,993	...	1,993
39	...	...	...	...	...	...	313	...	313	521	...	521
40	10,028	...	10,028	12,406	...	12,406	11,568	...	11,568	89,618	4,711	94,329
41	...	...	...	...	...	...	...	...	...	7,072	...	7,072
42	...	78,765	78,765	...	...	...	831	3,502	4,333	831	151,012	151,843
43	...	2,077	2,077	...	...	...	...	...	...	...	47,666	47,666
44	...	...	...	...	...	...	...	154	154	...	154	154
45	...	1,667	1,667	...	...	...	...	...	...	...	1,667	1,667
46	...	...	...	...	...	...	...	...	...	21,304	...	21,304
47	...	...	...	...	...	...	...	...	...	3,515	...	3,515
48	...	...	...	...	...	...	509	13	522	509	13	522
49	106,862	250,390	303,258	231,779	...	231,779	101,373	92,911	194,284	1,235,802	661,457	1,897,259
50	42	5,357	5,399	—3,031	143,045	140,014	15,161	11,777	26,938	30,551	176,672	207,223
51	100,904	201,753	308,057	228,748	143,045	371,793	116,534	104,688	221,222	1,266,353	838,129	2,104,482
52	*8,103*	*13,577*	*21,680*	*146,100*	...	*146,100*	*13,963*	*14,789*	*28,752*	*255,927*	*47,342*	*303,269*
53	98,801	248,176	340,977	82,648	143,045	225,693	102,571	89,899	192,470	1,010,426	790,787	1,801,213

N.—Exp. not charged to Revenue.

No. 74.—ABSTRACT ACCOUNT of CHARGES* for ESTABLISHMENT with the PERCENTAGE it bears for the Year ending

(Excluding

PARTICULARS.	No. of Items.	Reference to Detailed Account. *See* also page 214.	INDIA					
			Director-General, Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Rajputana.
WORKS AND REPAIRS.		Page.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
FAMINE RELIEF AND INSURANCE . . . . Original Works	1	110	...	...	...	...	...	...
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Minor Works and Navigation, Capital. Original Works	2	139	...	...	...	...	...	820
Ditto Revenue . . . Original Works	3		...	...	...	...	...	71
Ditto Revenue . . . Repairs . .	4		...	...	...	...	...	2,923
Minor Works and Navigation and Agricultural. Original Works	5	139 to 141	...	...	...	...	...	88
Minor Works and Navigation and Agricultural. Repairs . .	6		...	...	...	...	...	...
BUILDINGS AND ROADS.								
Imperial . . . . . Original Works	7	153	410,638	9,686	5,085	656	1,842	10,766
Imperial . . . . . Repairs . .	8		282,199	15,512	9,938	810	1,466	14,959
Provincial . . . . . Original Works	9	156	...	...	...	...	...	...
Provincial . . . . . Repairs . .	10		...	...	...	...	...	...
Incorporated Local . . . Original Works	11	156	...	...	1,004	...	...	...
Incorporated Local . . . Repairs . .	12		...	...	1,042	...	...	1,298
Special Defence Works	13	194	28,284	...	...	...	...	...
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Major Works—Working Expenses. Original Works	14	128 and 129	...	...	...	...	...	...
Major Works—Working Expenses. Repairs . .	15		...	...	...	...	...	...
Capital Outlay on Irrigation Works. Original Works	16	211 and 212	...	...	...	...	...	...
GRAND TOTAL, WORKS AND REPAIRS . . . Rx.	17		721,121	25,198	17,069	1,466	3,308	30,925
ESTABLISHMENT.								
FAMINE RELIEF AND INSURANCE ESTABLISHMENT	18	110	...	...	...	...	...	...
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Minor Works and Navigation, Capital Establishment	19	139	...	...	...	...	...	344
Minor Works and Navigation, Revenue Establishment	20		...	...	...	...	...	1,376
Minor Works and Navigation and Agricultural Establishment	21	139 to 141	...	...	...	...	...	36
BUILDINGS AND ROADS.								
Imperial Establishment	22	153	257,481	9,331	3,924	337	1,387	8,277
Provincial ditto	23	156	...	...	...	...	...	...
Incorporated Local ditto	24	156	...	...	468	...	...	130
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Major Works—Working Expenses, Establishment	25	128&129	...	...	...	...	...	...
Capital Outlay on Irrigation Works, ditto	26	211&212	...	...	...	...	...	...
GRAND TOTAL, ESTABLISHMENT . . . Rx.	27	...	257,481	9,331	4,392	337	1,387	10,163
Deduct—Charges for Roorkee Workshops . .	28	...	...	...	...	...	...	...
NET TOTAL ESTABLISHMENT . . . Rx.	29	...	257,481	9,331	4,392	337	1,387	10,163
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON GRAND TOTAL WORKS AND REPAIRS	30	...	35·70	37·04	25·73	22·99	41·93	32·86

Excluding Outlay on Public Works by Civil Officers

to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND REVENUE ACCOUNTS 31st March 1899.

Railways.)

GENERAL.												
No. of Items.	Baluchistan.	Petroleum Boring at Sukkur and Kundra.	TOTAL.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	...	...	...	...	13	2,454	4,968	2,753	10,188
2	...	...	820	...	284	...	14,025	4,532	2,456	28,571	12,615	63,303
3	...	...	71	...	...	...	1,917	1,708	6,638	2,221	2,596	15,151
4	1,232	...	4,155	...	...	...	17,805	6,718	29,979	23,568	22,918	105,143
5	...	...	88	...	70,139	...	12,549	1,063	5,506	39,255	22,949	151,549
6	...	...	...	...	42,781	...	46,099	2,013	2,764	115,460	87,993	297,110
7	23,634	*—254*	462,053	2,168	29,851	33,023	64,602	16,123	65,246	4,954	16,962	694,982
8	14,532	...	339,416	740	28,839	6,291	20,349	6,147	48,013	6,617	16,276	472,688
9	...	...	...	69,955	261,650	115,571	152,635	118,433	100,098	114,907	69,181	1,002,430
10	...	...	...	51,262	175,746	96,168	88,299	117,224	111,558	39,331	118,592	798,180
11	...	...	1,004	3,871	29,931	29,685	...	49,708	22,445	253	36,057	173,554
12	...	...	2,340	7,079	23,767	38,518	...	85,249	47,907	2,524	60,845	268,229
13	...	...	28,284	...	...	...	...	...	...	...	...	28,284
14	...	...	...	...	...	...	3,728	19,502	17,070	7,128	552	47,980
15	...	...	...	...	...	...	52,180	111,189	148,203	68,904	28,677	408,253
16	...	...	...	...	73,184	...	*—27*	97,726	202,352	42,959	143,734	559,928
17	39,398	*—254*	838,231	135,075	736,172	319,256	474,161	637,348	812,689	500,720	643,300	5,096,952
18	...	...	...	...	...	...	...	...	564	1,038	578	2,180
19	...	...	344	...	57	...	2,924	1,060	592	6,420	1,386	12,783
20	748	...	2,124	...	...	...	12,351	8,416	32,856	7,147	12,711	75,605
21	...	...	36	...	25,834	...	26,271	686	9,281	59,153	36,003	157,264
22	8,202	...	288,939	653	13,482	8,777	10,588	4,221	24,908	2,499	6,795	360,862
23	...	...	...	42,485	106,119	44,803	83,300	64,545	64,472	79,205	84,752	569,681
24	...	...	598	...	11,715	6,199	...	39,982	9,421	944	11,024	79,883
25	...	...	...	...	...	...	70,032	137,480	163,332	60,082	17,942	448,868
26	...	...	...	...	10,884	...	...	11,168	41,551	9,205	21,279	94,087
27	8,950	...	292,041	43,138	168,091	59,779	205,466	267,558	346,977	225,693	192,470	1,801,213
28	...	...	...	...	...	...	...	*3,515*	...	...	...	*3,515*
29	8,950	...	292,041	43,138	168,091	59,779	205,466	264,043	346,977	225,693	192,470	1,797,698
30	22·72	...	34·84	31·93	22·83	18·72	43·33	41·43	42·69	45·07	29·92	35·27

N.—Exp. not charged to Revenue.

No. 74A.—DETAILED ACCOUNT of EXPENDITURE* on TOOLS and PLANT of the Public Works ended 31st

(Excluding

PARTICULARS.	No. of Items.	India, General.										Central Provinces.	Burma.		
		Director General, Military Works.	Central India.	Coorg.	Hyderabad.	Baluchistan.			Rajputana.			Buildings and Roads.	Buildings and Roads.	Irrigation.	Total.
						Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.				
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
NEW SUPPLIES.															
Surveying and mathematical instruments	1	183	1	...	...	...	...	...	55	...	55	—10	344	22	366
Machinery, including navigation plant	2	3,891	339	...	...	...	...	...	16	...	16	539	1,979	859	2,838
Tools	3	1,451	23	178	...	...	...	...	234	...	234	224	2,790	541	3,331
Plant	4	...	...	..	...	...	...	...	...	...	...	...	2,410	...	2,410
Office furniture	5	388	...	22	...	...	...	...	7	...	7	57	2,109	43	2,152
Camp equipage	6	8	52	..	...	...	...	...	...	...	...	...	218	...	218
Live-stock	7	...	...	...	...	...	...	...	...	...	...	...	93	...	93
Miscellaneous	8	...	...	...	...	...	...	...	...	147	147	...	...	...	...
TOTAL NEW SUPPLIES Rx.	9	5,921	415	200	...	...	...	...	312	147	459	810	9,943	1,465	11,408
Repairs and carriage	10	4,000	347	167	...	...	...	...	31	...	31	718	5,878	378	6,256
TOTAL	11	9,921	762	367	...	...	...	...	343	147	490	1,528	15,821	1,843	17,664
Add—Charges by other Branches and Departments	12	116	...	...	22	515	...	515	41	...	41	...	...	5,882	5,882
Deduct—Charges to other Branches and Departments	13	*732*	*41*	*2*	...	...	...	...	*23*	...	*23*	*20*	*7,698*	*51*	*7,749*
GRAND TOTAL Rx.	14	9,305	721	365	22	515	...	515	351	147	508	1,508	8,123	7,674	15,797
DISTRIBUTION OF THE FOREGOING—															
FAMINE RELIEF AND INSURANCE	15	...	...	...	...	...	..	...	...	...	...	...	...	...	...
IRRIGATION— (*Imperial, Provincial and Local.*)															
Minor Works and Navigation, Capital	16	...	...	...	...	...	...	...	...	...	...	...	...	4	4
Minor Works and Navigation, Revenue	17	...	...	...	...	...	...	...	...	147	147	...	...	...	...
Minor Irrigation and Agricultural	18	...	...	...	...	...	...	...	...	...	...	...	...	5,877	5,877
BUILDINGS AND ROADS—															
Imperial	19	9,305	721	335	22	515	...	515	341	...	341	42	856	...	856
Provincial	20	...	...	...	...	...	...	...	...	...	...	1,466	6,404	...	6,404
Incorporated Local	21	...	...	30	...	...	...	...	20	...	20	...	863	...	863
IRRIGATION— (*Imperial, Provincial and Local.*)															
Major Works, Working Expenses	22	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Capital Outlay on Irrigation Works	23	...	...	...	...	...	...	...	...	...	...	...	...	1,793	1,793
TOTAL AS ABOVE Rx.		9,305	721	365	22	515	...	515	361	147	508	1,508	8,123	7,074	15,797

* Excluding Outlay on Public Works by Civil Officers.

Department and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS during the Year March 1899.

Railways.)

No. of Items.	Assam.	Bengal.			N.-W. Provinces and Oudh.			Punjab.			Madras.			Bombay.			Grand Total.		
	Buildings and Roads.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	5	401	...	401	57	64	121	211	...	211	1,984	...	1,984	250	1.334	1,584	3,481	1,420	4,901
2	1,703	98	*-2,346*	*-1,362*	642	951	1,593	...	28	28	2,485	660	3,145	1,130	213	1.343	13,708	365	14,073
3	3,185	78	...	780	755	2,077	3.432	2,366	...	2,366	6,661	...	6,661	992	102	1,094	19,639	3,320	22,959
4	...	186	...	186	...	...	...	1,583	*—64*	1,519	...	331	331	...	...	...	4,179	267	4,446
5	121	153	...	153	425	422	847	482	...	482	271	...	271	228	621	849	4,203	1,086	5,349
6	...	...	...	...	80	264	344	31	...	31	142	...	142	5	378	383	536	642	1,178
7	46	...	...	...	...	...	...	24	...	24	...	...	...	167	...	167	330	...	330
8	...	...	1,742	1,742	...	...	...	...	6,002	6,002	...	3,393	3,393	...	...	...	...	11,284	11,284
9	5,060	2,504	*—604*	1,900	1,959	4,378	6,337	4,697	5,966	10,663	11,543	4,384	15,927	2,772	2,648	5,420	46,136	18,384	64,520
10	1,333	891	8,524	9,415	451	1,468	1,919	1,007	3,774	4,781	5,189	9,764	14,953	2,405	1,152	3,557	22,417	25,060	47,477
11	6,393	3,395	7,920	11,315	2,410	5,846	8,256	5,704	9,740	15,444	16,732	14,148	30,880	5,177	3,800	8,977	68,553	43,444	111,997
12	...	181	...	181	...	...	...	3	...	3	3	...	3	352	35	387	1,233	5,917	7,150
13	*37*	*14*	*25*	*39*	*4*	...	*4*	*17*	...	*17*	*2,112*	...	*2,112*	*155*	*335*	*490*	*10,855*	*411*	*11,266*
14	6,356	3,562	7,895	11,457	2,406	5,846	8,252	5,690	9,740	15,430	14,623	14,148	28,771	5,374	3,500	8,874	58,931	48,950	107,881
15	...	...	...	...	...	...	...	...	51	51	...	*—651*	*—651*	...	7	7	....	*—593*	*—593*
16	...	...	121	121	...	*—26*	*—26*	...	*—343*	*—343*	...	280	280	...	54	54	...	90	90
17	...	...	2,554	2,554	...	161	161	...	496	496	...	330	330	...	470	470	...	4,158	4,158
18	...	...	2,618	2,618	...	45	45	...	164	164	...	2,255	2,255	...	1,626	1,626	...	12,585	12,585
19	573	657	...	657	276	...	276	1,533	...	1,533	159	...	159	440	...	440	15,775	...	15,775
20	5,615	2,905	...	2,905	*-805*	...	*—805*	4,043	...	4,043	14,410	...	14,410	3,606	...	3,606	37,744	...	37,644
21	168	...	...	...	2,935	...	2,135	114	...	114	54	...	54	1,328	...	1 328	5,512	...	5,512
22	...	...	6,999	6,999	...	6,460	6,460	...	3,475	3,475	...	10,941	10,941	...	623	623	...	28,498	28,498
23	...	...	*-4,397*	*-4,397*	...	*—794*	*—794*	...	5,897	5,897	...	993	993	...	720	720	...	4,212	4,212
	6,356	3,562	7,895	11,457	2,406	5,846	8,252	5,690	9,740	15,430	14,623	14,148	28,771	5,374	3,500	8,874	58,931	48,950	107,881

N.—Exp. not charged to Revenue.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1898-99.

Exchange Compensation Allowance.

Expenditure Rx. 485,943.

	No. of Account.	Detail of Account.	Page.	Amount of each Account.	
				Detail.	Expenditure.
					Rx.
Exchange Compensation Allowance.	75	Expenditure	224	...	485,943

No. 75.—ABSTRACT ACCOUNT showing the amount of EXCHANGE COMPENSATION ALLOWANCE charged in the ACCOUNTS of the GOVERNMENT of INDIA during the YEAR ended 31st March 1899.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	DISTRIBUTION OF TOTAL.		
											Imperial.	Provincial.	Local.
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	360	1,941	3,957	1,066	5,438	4,749	3,446	5,351	3,295	29,603	657	28,946	...
Opium	...	...	...	...	1,686	...	...	...	16	1,702	1,702	...	...
Salt	956	...	...	...	63	...	...	1,227	775	3,021	2,714	307	...
Stamps	...	...	...	...	120	...	...	42	...	162	40	122	...
Excise	16	...	34	...	16	...	...	818	119	1,003	744	259	...
Customs	...	...	180	...	997	...	...	231	738	2,146	738	1,408	...
Assessed Taxes	...	...	10	...	61	...	...	...	...	71	36	35	...
Forest	679	655	2,281	314	633	1,062	668	1,610	1,327	9,229	4,954	4,275	...
TOTAL	2,011	2,596	6,462	1,380	9,014	5,811	4,114	9,279	6,270	46,937	11,585	35,352	...
Post Office, Telegraph, and Mint:													
Post Office	1,289	...	...	...	...	...	...	...	...	1,289	1,289	...	...
Telegraph	5,185	...	...	...	...	...	...	...	...	5,185	5,185	...	...
Mint	483	...	...	...	...	...	...	...	596	1,079	1,079	...	...
TOTAL	6,957	...	...	...	...	...	...	...	596	7,553	7,553	...	...
Salaries and Expenses of Civil Departments:													
General Administation	6,556	1,464	2,737	814	3,681	3,349	2,745	1,846	2,686	25,878	8,403	174 75	...
Law and Justice—Courts of Law	553	1,817	4,426	1,105	10,848	9,937	6,112	5,649	7,053	47,500	553	46,947	...
Law and Justice—Jails	826	176	254	...	850	577	354	858	234	4,129	826	3,303	...
Police	504	1,148	4,791	936	3,826	3,192	2,159	2,74:	2,695	21,993	504	21,444	45
Marine	3,190	...	387	...	842	...	...	24	72	4,515	3,190	1,325	...
Education	135	291	448	80	1,977	1,413	704	1,526	1,391	7,965	135	7,786	44
Ecclesiastical	438	208	402	39	705	1,168	1,068	1,403	1,253	6,684	6,684	...	...
Medical	797	1,064	701	377	2,926	2,623	1,874	2,631	4,017	17,010	797	16,213	...
Political	6,601	121	805	342	82	117	2,069	238	2,117	12,492	10,422	2,070	...
Scientific and other Minor Departments	4,854	22	174	...	565	174	241	324	321	6,675	5,598	1,038	39
TOTAL	24,154	6,311	15,125	3,693	26,302	22,550	17,326	17,241	21,839	154,841	37,112	117,601	128

Miscellaneous Civil Charges:—														
Civil Furlough and Absentee Allowances	10	...	...	...	2	...	...	41	5	58	58	...	...	
Stationery and Printing	221	28	85	51	77	70	...	143	...	675	221	454	...	
Miscellaneous	...	...	...	...	...	...	39	21	16	76	...	76	...	
TOTAL	231	28	85	51	79	70	39	205	21	809	279	530	...	
Famine Relief and Insurance:														
Famine Relief	14	4	...	...	6	...	...	3	—13	14	19	—5	...	
Railway Revenue Account:														
State Railways: Working Expenses	13,321	1,345	1,042	739	2,800	2,857	6,256	3,025	1,925	33,310	33,310	...	...	
Guaranteed Railways:														
Surplus Profits, Land and Supervision	...	...	267	...	544	365	...	328	377	1,881	1,881	...	...	
Miscellaneous Railway Expenditure	115	137	...	...	13	...	210	188	31	694	694	...	...	
TOTAL	13,436	1,482	1,309	739	3,357	3,222	6,466	3,541	2,333	35,885	35,885	...	...	
Irrigation:														
Major Works: Working Expenses	...	...	...	...	875	858	1,953	...	418	4,104	2,397	1,707	...	
Minor Works and Navigation	...	...	363	...	471	105	492	...	933	2,364	1,425	938	1	
TOTAL	...	...	363	...	1,346	963	2,445	...	1,351	6,468	3,822	2,645	1	
Buildings and Roads:														
Military Works	8,997	...	193	...	...	23	...	9	13	9,235	9,235	...	...	
Civil Works	361	606	1,792	503	1,285	1,671	1,941	3,832	1,302	13,293	596	11,970	727	
TOTAL	9,358	606	1,985	503	1,285	1,694	1,941	3,841	1,315	22,528	9,831	11,970	727	
Army Services:														
Army—Effective	123,181	...	...	...	...	...	...	39,236	42,338	204,755	204,755	...	...	
TOTAL CHARGED AGAINST REVENUE . Rx.	179,642	11,027	25,329	6,366	41,389	34,310	32,331	72,346	76,050	479,790	310,841	168,093	856	
Expenditure not charged to Revenue:														
State Railways: Construction	681	...	...	2,135	424	212	710	650	...	4,812	4,812	...	...	
Irrigation Works: Construction	...	...	156	...	...	642	302	...	241	1,341	1,341	...	...	
TOTAL NOT CHARGED TO REVENUE . Rx.	681	...	156	2,135	424	854	1,012	650	241	6,153	6,153	...	...	
GRAND TOTAL . Rx.	180,323	11,027	25,485	8,501	41,813	35,164	33,343	73,996	76,291	485,943	316,994	168,093	856	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1898-99.

Sections O to V.—Debt, Deposits, and Advances.

Receipts *Rx.* 139,680,090. Disbursements *Rx.* 138,142,178.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. 1.
						(*a*)
O. Permanent Debt	76	Statement of Permanent Debt . .	229	7,200,000	3,747,011	+3,452,989
,,	76A	Temporary Debt	230	4,500,000	6,000,000	—1,500,000
P. Unfunded Debt.	77	Special Loans	230	...	272	
,,	78	Treasury Notes	230	...	...	+294,178
,,	79	Deposits of Service Funds . .	230	141,599	108,055	
,,	80	Savings Bank Deposits . . .	231	4,009,689	3,748,783	
Q. Deposits and Advances.	68	Provincial Balances	199	1,467,351	...	
,,	App. A.	Appropriation for Reduction or Avoidance of Debt		445,238	...	
,,	81	Excluded Local Funds . . .	232	847,084	831,625	
,,	82	Railway Funds	232	74,665	70,618	+1,666,609
,,	83	Deposits of Sinking Funds . .	232	13,080	...	
,,	84	Departmental and Judicial Deposits .	237	20,297,734	19,989,493	
,,	For these Accounts *vide* Appendix A	Advances		8,761,644	8,344,259	
,,		Suspense Account		67,727	202,334	
,,		Exchange on Remittance Accounts .		...	327,806	
,,		Miscellaneous		42,757	584,536	
R. Loans and Advances by Imperial Government.	85	Advances, Repayments, and Balances	241	139,235	97,445	+41,790
R. R. Loans and Advances by Provincial Governments.	85A	Ditto ditto	249	813,453	416,526	+396,927
S. Capital Account of Indian Railway Companies.	86	Receipts and Payments . .	250	4,026,163	5,406,423	—1,380,260
T. Remittances .	For these Accounts *vide* Appendix A.	Inland Money Orders . . .		26,155,178	26,177,541	
,,		Other Local Remittances . .		41,352	...	
,,		Other Departmental Accounts . .		712,324	705,943	
,,		Remittances between Civil Treasuries and Departments		21,158,868	20,943,410	+152,766
,,	87	Remittance Account between England and India	252	1,555,885	1,643,947	
U. Secretary of State's Bills.	88	Bills drawn and discharged . .	254	18,692,377	18,883,879	
V. Cash Balance .	89	Opening and Closing Balances . .	255	18,516,687	19,912,272	
		TOTAL .		139,680,090	138,142,178	

(*a*) Net figure carried to Account No. 1 is 2,872,740. The difference of 580,249 is made up of 702,346 discount in raising India 2½ per cent. Stock *minus* 102,742 and 19,355, being the amount of Debt discharged by means of the Railway and Discount Sinking Funds, respectively, *vide* notes (*a*) *and* (*b*) on page 229.

No. 76.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of, PERMANENT DEBT, during the Year ended 31st March 1899, and the amount of the PERMANENT DEBT at the commencement and close of the Year.

IN INDIA.	Amount, 1st April 1898.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1899.
IMPERIAL LOANS BEARING INTEREST.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
4½ per Cent. Loan for Indore State Railway	1,000,000	...	...	1,000,000	...	...	1,000,000
Transfer Loan of 1879, 7*s.* sterling per Cent. portion	22,300	...	...	22,300	...	...	22,300
4 per Cent. Loan from Maharaja Scindia for State Railway	1,500,000	...	...	1,500,000	...	...	1,500,000
4 „ Railway Loan from Nawab of Rampur	470,000	...	...	470,000	...	...	470,000
4 „ Gwalior Loan of 1887	3,140,000	...	...	3,140,000	120,000	...	3,020,000
3½ „ Loan of 1842-43	24,236,160	...	105,790	24,341,950	...	160,170	24,181,780
3½ „ „ 1854-55	31,001,670	1,200,000	207,150	32,408,820	...	310,210	32,098,610
3½ „ „ 1st May 1865	33,870,880	...	411,790	34,282,670	...	149,440	34,133,230
3½ „ „ 1879	4,828,320	...	420	4,828,740	...	101,120	4,727,620
3 „ „ 1896-97	10,972,350	..	98,160	11,070,510	...	...	11,070,510
TOTAL IMPERIAL DEBT in INDIA bearing Interest Rx.	111,041,680	1,200,000	823,310	113,064,990	120,000	720,940	112,224,050
LOANS NOT BEARING INTEREST.							
5½ per Cent. Loan of 1859-60	1,430	...	...	1,430	100	...	1,330
5 „ „ 1825-26	4,832	...	...	4,832	* 4,832	...	...
5 „ „ 1841-42	2,240	...	...	2,240	* 2,240	...	...
5 „ „ 1854-55 for Public Works	4,320	...	...	4,320	* 4,320	...	...
5 „ „ 1856-57	5,640	...	...	5,640	* 5,640	...	...
4½ „ Transfer Loan of 1870	2,700	...	...	2,700	160	...	2,540
4½ „ „ „ 1878	500	...	...	500	...	...	500
Transfer Loan of 1879, 4½ per Cent. portion	17,170	...	...	17,170	3,710	...	13,460
4 per Cent. Loan of 1824-25	3,392	...	...	3,392	...	...	3,392
4 „ „ 1828-29	565	...	...	565	...	...	565
4 „ „ 1832-33	19,893	...	...	19,893	256	...	19,637
4 „ „ 1835-36	20,210	...	...	20,210	1,330	...	18,880
4 „ „ 1842-43	102,240	...	...	102,240	11,160	1,500	89,580
4 „ „ 1854-55	64,690	...	...	64,690	8,710	1,000	54,980
4 „ Transfer Loan of 22nd April 1854	1,422	...	...	1,422	...	...	1,422
4 „ „ „ 1st May 1865	89,987	...	...	89,987	18,850	2,710	68,427
Reduced 4 per Cent. Loan of 16th January 1879	16,410	...	...	16,410	4,840	* 250	11,320
„ „ „ 4th July 1881	50	...	...	50	...	...	50
4 per Cent. Promissory Notes for Mysore Family	859	...	...	859	...	...	859
4 „ East Indian Railway Commuted Stock	205	...	...	205	...	...	205
3½ „ Loan of 1853-54	9,140	...	...	9,140	100	2,850	6,190
3½ „ „ 1893-94	198,670	...	1,250	199,920	54,050	95,310	50,560
Treasury Bills at 2½ *pie* per Cent. per diem	630	...	...	630	* 630	...	...
4½ per Cent. Nagpur-Raipur Railway Debenture Loan	75	...	...	75	...	...	75
4 „ Ghazipur-Dildarnagar „ „ „	280	...	...	280	...	...	280
4 „ Cawnpur-Furruckabad „ „ „	200	...	...	200	...	...	200
TOTAL DEBT in INDIA not bearing Interest Rx.	567,750	...	1,250	569,000	120,928	103,620	344,452
PROVINCIAL DEBENTURE LOANS BEARING INTEREST.							
4 per Cent. Muttra-Hathras Light Ry. Debenture Loan	1,180	...	...	1,180	...	...	1,180
4 „ Cawnpur and Achneyra „ „ „	240	...	...	240	...	...	240
4 „ Cawnpur-Achneyra Section, Rajputana-Malwa Railway „ „	84,100	...	...	84,100	...	...	84,100
TOTAL PROVINCIAL DEBT in INDIA bearing Interest Rx.	85,520	...	...	85,520	...	...	85,520

		1st April 1898.	31st March 1899.
Debt bearing Interest:			
In India	Rx.	111,127,884	112,310,246
In England	£	113,851,502	119,729,405
Debt not bearing Interest:			
In India	Rx.	567,750	344,452
In England	£	3,423,178	39,200
		228,970,314	232,039,651
		3,990,928	383,652
		224,979,386	232,423,303

GOVERNMENT STOCK NOTES BEARING INTEREST.							
4 per Cent. Stock Notes issued in 1832-83 and accounted for as follows:—							
In Bengal	171	...	...	171	3	...	168
„ N.-W. P. and Oudh	101	...	...	101	...	...	101
„ Punjab	59	...	...	59	...	...	59
„ Madras	89	...	...	89	...	...	89
„ Bombay	264	...	...	264	5	...	259
TOTAL GOVT. STOCK NOTES bearing Interest . Rx.	684	...	...	684	8	...	676
TOTAL DEBT IN INDIA . Rx.	111,695,634	1,200,000	824,560	113,720,194	240,936	824,560	112,654,698
IN ENGLAND.							
BEARING INTEREST.							
India 3½ per Cent. Stock	63,591,107	...	...	63,591,107	(a) 78,610 (b) 10,169	...	63,501,998
India 3 „ Stock	42,151,079	...	...	42,151,079	(a) 24,102 (b) 1,093	...	42,125,884
India 2½ „ Stock	5,900,000	6,000,000	...	11,900,000	(b) 7,793	...	11,892,207
East Indian Railway Debenture Stock 4½ per Cent.	1,435,650	...	...	1,435,650	...	...	1,435,650
Eastern Bengal Railway Debenture Stock 4 „	348,666	...	...	348,666	...	...	348,666
South Indian Railway Debenture Stock 4½ „	425,000	...	...	425,000	...	...	425,000
TOTAL DEBT in ENGLAND bearing Interest . £	113,851,502	6,000,000	...	119,851,502	122,097	...	119,729,405
NOT BEARING INTEREST.							
India 3¼ per Cent. Debentures	3,000,000	...	...	3,000,000	3,000,000	...	...
Oude and Rohilkund Railway Debenture Stock	384,700	...	...	384,700	383,500	...	1,200
East India Bonds	20,917	...	...	20,917	...	...	20,917
India 5 per Cent. Stock	9,443	...	...	9,443	...	...	9,443
India 4 per Cent. Stock	8,018	...	...	8,018	478	...	7,540
East Indian Railway Debenture	100	...	...	100	...	...	100
TOTAL DEBT in ENGLAND not bearing Interest . £	3,423,178	...	...	3,423,178	3,383,978	...	39,200
TOTAL DEBT in ENGLAND . £	117,274,680	6,000,000	...	123,274,680	3,506,075	...	119,768,605
TOTAL DEBT	228,970,314	7,200,000	824,560	236,994,874	3,747,011	824,560	232,423,303
CLASSIFICATION OF THE DEBT.							
Permanent Debt, exclusive of that for Railways and Irrigation	65,286,707	5,948,998	824,560	72,060,265	(c) 3,747,011	(d) 5,261,360	63,051,894
For Railways	f 131,043,804	571,433	4,436,800	136,052,037	...	...	(e) 136,052,037
For Irrigation	32,639,503	679,569	...	33,319,372	...	...	33,319,372
TOTAL .	228,970,314	7,200,000	5,261,360	241,431,674	3,747,011	5,261,360	232,423,303

* Liabilities outstanding after the expiration of 20 years from the date of the notice of discharge, now written off, but still subject to claims when established.

(f) Includes 4,105 shewn in last year under Miscellaneous Public Improvements.

(c) This amount is shown in the General Account, page 21, as follows:—

	India. Rx.	England. £	TOTAL.
Under Permanent Debt Discharged	240,936	3,383,978	3,624,914
On account of East Indian Railway Sinking Fund, the cost of purchase is included in £1,714,016 under "Railway Revenue Account," (*see* also Sinking Fund Account on this page)	...	60,374	102,742
On account of Eastern Bengal Railway Sinking Fund do. do.	...	4,498	
On account of the Scinde, Punjab, and Delhi Railway Sinking Fund do.	...	37,870	
Under Expenditure for amount of Debt redeemed by means of Oude and Rohilkund Railway Discount Sinking Fund, the cost of purchase of which £2,337 is charged to State Railways' Interest on Debt	...	2,067	19,355
Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which £17,700 is charged to Interest on Debt	...	17,288	
	240,936	3,506,075	3,747,011

(d) Includes Rx. 4,436,800 transferred to Debt for Railways.

(e) Exceeds the aggregate of the totals of columns 5 and 21 in the Summary of Capital Expenditure, Account No. 69, by £466,455 the net discount involved in raising the money for the purchase of the Oude and Rohilkund and South Indian Railways and for the discharge of Debentures, the liability for which was assumed by the Secretary of State on the dates of purchase.

SINKING FUNDS created pursuant to Section 51 of 42 and 43 Vict. C. 206, and Section 2 (a) of 44 and 45 Vict. C. 53.

INDIA DEBT ISSUED IN REDEMPTION OF and the application thereof.

India Debt created and issued under Acts 42 and 43 Vict. C. 43, 44 and 45 Vict. C. 53, and 48 and 49 Vict. C. 25, in redemption of Liabilities charged on the Revenues of India:

	£	£	£	£	£	£	£	£	£	£	£	£
India 4 per Cent. Stock	5,115,039	64,350 East Indian Railway 4½ per Cent. Debenture Stock.	22,312 Eastern Bengal Railway Annuity.	260,642 Eastern Bengal Railway 4 per Cent. Debenture Stock.	200,468 Scinde Punjab and Delhi Railway Annuity	5,115,939						
India 4 per Cent. Rupee Debt, ₹1,06,750 at 2s. the rupee	10,675	...	...	...	...	10,675						
India 3½ per Cent. Stock	2,235,168	48,168	541,055	67,005	4,911,621	7,803,017						
India 3 per Cent. Stock	215,243	32,597	...	708	...	248,548						
INDIA DEBT CREATED AND ISSUED £	7,577,025	80,765	541,055	67,713	4,911,621	13,178,179	India 3½% Stk. 78,640 India 3% Stk. 24,102	1,327,258	1,224,516	372,662	25,841	11,850,921
India Debt purchased and cancelled to 31st March 1898:												
India 4 and 3½ per Cent. Stocks	801,848	4,043	47,051	2,836	410,517	1,266,295						
(a) India Debt purchased and cancelled during the year ended 31st March 1899:												
India 3½ and 3 per Cent. Stocks purchased with £70,628, being the difference between the sums retained by the Secretary of State during the year in respect of the Liabilities redeemed by him and the Interest on the Stock originally created for the redemption thereof	34,949	122	1,432	84	12,029	48,616						
India 3½ and 3 per Cent. Stocks purchased with £41,232, being Interest on the amounts standing to the credit of the Funds	25,990	204	2,855	127	25,841	54,997						
INDIA DEBT PURCHASED AND CANCELLED £	861,806	4,369	51,338	3,047	448,387	1,368,947						
Balance of India Debt issued as above, outstanding on 31st March 1899. India 3½ per Cent. Stock† £11,615,800 India 3 per Cent. Stock 224,446 India 3½ per Cent. Rupee Debt 10,675 £	6,715,129	76,396	489,717	64,666	4,463,234	11,809,142						

† India 3½ per Cent. Stock having been substituted for the balance of India 4 per Cent. Stock.

(b) Stock purchased and cancelled in respect of the "Discount Sinking Fund" by the application of the undermentioned sums towards the redemption of debt incurred in excess of money raised thereby, *viz.*:—

MONEY.	STOCK.
£	£
11,895	10,469 India 3½ per Cent. Stock.
1,162	1,093 India 3 per Cent. Stock.
6,930	7,793 India 2½ per Cent. Stock.
20,037	19,355

No. 76A.—ACCOUNT showing the ADDITIONS to TEMPORARY DEBT, and TEMPORARY DEBT DISCHARGED and the BALANCE, for the Year ended 31st March 1899.

	Balance, 1st April 1898.	Additions to Temporary Debt.	TOTAL.	Temporary Debt Discharged.	Balance, 31st March 1899.
ENGLAND.	£	£	£	£	£
Temporary Loans on security of India Bills . .	6,000,000	4,500,000	10,500,000	6,000,000	4,500,000

No. 77.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1899.

	Balance, 1st April 1898.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1899.
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per cent.)	4,800	...	4,800	...	4,800
Appropriation for the maintenance of Madho Rao (4 p.c.)	66,800	...	66,800	...	66,800
8 per cent. Perpetual Loan (Madras) . . .	15,400	...	15,400	...	15,400
6 per cent. Perpetual Loan (Madras) . . .	8,050	...	8,050	...	8,050
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	4,177	...	4,177	...	4,177
Deposits of the Monegar Choultry (4 per cent.) .	6,688	...	6,688	...	6,688
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.)	1,000	...	1,000	..	1,000
Annuity Fund of Futteh Ullah Khan	4,000	...	4,000	...	4,000
TOTAL . Rx.	110,915	...	110,915	...	110,915
NORTH-WESTERN PROVINCES AND OUDH.					
Endowments by the late King of Oudh, 1st Loan (6 p. c.)	303,172	...	303,172	272	302,900
Endowments by the late King of Oudh, 3rd and 5th Loans (5 p. c.)	1,000,000	...	1,000,000	...	1,000,000
Endowments by the late King of Oudh, 6th Loan (4 p. c.)	141,380	...	141,380	...	141,380
Endowments by the late King of Oudh, Charity Fund (4 p. c.)	30,000	...	30,000	...	30,000
Charitable Endowments by the Maharaja Karwi (4 per cent.)	20,000	...	20,000	...	20,000
TOTAL . Rx.	1,494,552	...	1,494,552	272	1,494,280
PUNJAB.					
Endowments in favour of the Lawrence Asylums at Murree (5 per cent.)	1,000	...	1,000	...	1,000
MADRAS.					
Deposits on account of the Estate of the late Pogose Petrus (5 per cent.)	126	...	126	...	126
BOMBAY.					
Endowments for Charitable and Educational Institutions (5 and 5 per cent.) . .	91,155	...	91,155	...	91,155
GRAND TOTAL . Rx.	1,697,748	...	1,697,748	272	1,697,476

No. 78.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES for the Year ended 31st March 1899.

	Balance, 1st April 1898.	Issues in 1898-99.	TOTAL.	Payments in 1898-99.	Balance, 31st March 1899
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Treasury Notes at 3¾ per cent. on account of Soldiers' Savings Bank Deposits	250	...	250	...	250
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 and 4 per cent.) . . .	37,380	...	37,380	...	37,380
Non-transferable Treasury Notes at 4 per cent. . .	7,162	...	7,162	...	7,162
TOTAL . Rx.	44,792	..	44,792	...	44,792

No. 79.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1899.

	Balance, 1st April 1898.	Receipts in 1898-99.	TOTAL.	Repayments in 1898-99.	Balance, 31st March 1899.
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Uncovenanted Service Family Pension Fund . .	1,375,426	120,950	1,496,376	96,846	1,399,530
MADRAS.					
Military Assistant Surgeons' Fund	33,590	3,160	36,750	2,937	33,813
BOMBAY.					
Uncovenanted Service Family Pension Fund . .	183,553	17,489	201,042	8,272	192,770
GRAND TOTAL .	1,592,569	141,599	1,734,168	108,055	1,626,113

No. 80.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1899.

	Balance, 1st April 1898.	Receipts in 1898-99.	TOTAL.	Repayments in 1898-99.	Balance, 31st March 1899.
BANK ACCOUNTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
POST OFFICE SAVINGS BANKS:					
India, General . . . . . Rx.	9,287,298	3,584,831	12,872,129	3,444,125	9,428,004
STATE RAILWAY PROVIDENT INSTITUTIONS:					
India, General	(*a*) 196,444	34,967	231,411	23,548	207,863
Central Provinces	3,137	836	3,973	874	3 099
Burma	3,028	13,506	16,534	14,242	2,292
Assam	(*a*) 1,069	315	1,384	256	1,128
Bengal	123,775	23,646	147,421	11,764	135,657
North-Western Provinces and Oudh . .	76,886	13,378	90,264	7,868	82,396
Punjab	351,915	64,141	416,056	46,453	369,603
Madras	14,221	10,339	24,560	2,635	21,925
TOTAL . Rx.	770,475	161,128	931,603	107,640	823,963
CIVIL ENGINEERS' PROVIDENT FUND:					
India, General	(*a*) 358,999	57,750	416,749	17,739	399,010
FOREST OFFICERS' PROVIDENT FUND:					
India	10,175	7,354	17,529	146	17,383
Madras	1,015	881	1,896	...	1,895
Bombay	2,509	1,716	4,225	371	3,854
TOTAL . Rx.	13,699	9,951	23,650	517	23,133
REGIMENTAL SAVINGS BANKS:					
Bengal Command	38,680	41,130	79,810	46,648	33,162
Punjab ,, ...	38,199	38,259	76,458	44,304	32,154
Madras ,, ...	18,703	27,837	46,540	21,747	24,793
Bombay ,, ...	30,680	34,979	65,659	38,676	26,983
TOTAL . Rx.	126,262	142,205	268,467	151,375	117,092
TOTAL BANK ACCOUNTS . Rx.	10,556,733	3,955,865	14,512,598	3,721,396	10,791,202
SPECIAL ACCOUNTS.					
GENERAL FAMILY PENSION FUND:					
India, General	(*a*) 3,034	10,877	13,911	7,048	6,863
HINDU FAMILY ANNUITY FUND:					
India, General	1,832	6,222	8,054	4,841	3,213
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH:					
Bombay	11,830	1,092	12,922	720	12,202
LOCAL FUND PENSION FUND:					
Bombay	4,308	4,087	8,395	2,826	5,569
BENGAL CHRISTIAN FAMILY PENSION FUND:					
India, General	75	2,395	2,470	2,309	161
POST OFFICE LIFE INSURANCE FUND:					
India, General	73,946	23,869	97,815	4,526	93,289
POST OFFICE DEPARTMENTAL GUARANTEE FUND:					
India, General	31,822	5,282	37,104	5,117	31,987
TOTAL SPECIAL ACCOUNTS . Rx.	126,847	53,824	180,671	27,387	153,284
GRAND TOTAL . .	10,683,580	4,009,689	14,693,269	3,748,783	10,944,486

(*a*) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 81.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of EXCLUDED LOCAL FUNDS, for the Year ended 31st March 1899.

	Balance, 1st April 1898.	Receipts in 1898-99.	TOTAL.	Payments in 1898-99.	Balance, 31st March 1899.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	32,604	99,430	132,034	95,808	36,226
Central Provinces	9,219	41,439	50,658	38,292	12,366
Burma	39,927	115,052	154,979	112,054	42,925
Assam	527	2,461	2,988	2,271	717
Bengal	(*a*) 22,251	62,509	84,760	59,379	25,381
North-Western Provinces and Oudh	27,081	105,896	132,977	107,557	25,420
Punjab	22,182	88,238	110,420	86,570	23,850
Madras	37,509	88,932	126,441	92,745	33,696
Bombay	78,145	243,127	321,272	236,949	84,323
TOTAL . Rx.	269,445	847,084	1,116,529	831,625	284,904

No. 82.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of RAILWAY FUNDS, for the Year ended 31st March 1899.

	Balance, 1st April 1898.	Receipts in 1898-99.	TOTAL.	Payments in 1898-99.	Balance, 31st March 1899.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
INDIA, GENERAL.					
Bombay, Baroda and Central India Railway.					
Educational Fund	360	1,324	1,684	1,414	270
Fire Insurance Fund	5,595	8,767	14,362	13,949	413
Guarantee and Contractors' Security Fund	5,656	1,895	7,551	2,658	4,893
Provident Fund	(*a*)484	35,372	35,856	25,862	9,994
Sundry Deposit Fund (Ticket and Indenture Fees)	(*a*)6,344	1,767	8,111	950	7,161
Fine Fund	282	781	1,063	699	364
Shareholders' Interest Deposit Fund	154	171	325	161	164
Great Indian Peninsula Railway.					
Extraordinary Casualty Fund	14,574	1,412	15,986	11,103	4,883
Fire Insurance Fund	10,688	2,505	13,193	920	12,273
Guarantee and Contractors' Security Fund	4,087	11,578	15,665	8,751	6,914
Madras Railway.					
Guarantee and Contractors' Security Fund	35,681	2,002	37,683	1,352	36,331
Provident Fund	(*a*)1,501	7,091	8,592	2,799	5,793
TOTAL . Rx.	85,406	74,665	160,071	70,618	89,453

No. 83.—ACCOUNT of DEPOSITS of SINKING FUNDS, for the Year ended 31st March 1899.

	Balance, 1st April 1898.	Receipts in 1898-99.	TOTAL.	Payments in 1898-99.	Balance, 31st March 1899.
BENGAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Deposits of Sinking Funds	4,008	894	4,902	...	4,902
BOMBAY.					
Deposits of Sinking Funds (Victoria Dock Loan)	56,891	12,186	69,077	...	69,077
TOTAL . Rx.	60,899	13,080	73,979	...	73,979

(*a*) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 84.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1899.

	Balance, 1st April 1898.	Receipts in 1898-99.	TOTAL.	Payments in 1898-99.	Balance, 31st March 1899.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
INDIA, GENERAL.					
Civil Deposits.					
Revenue Deposits	14,827	56,810	71,637	54,977	16,660
Civil Courts' Deposits	6,181	12,905	19,086	13,359	5,727
Criminal Courts' Deposits	1,560	1,897	3,457	2,311	1,146
Personal Deposits	22,362	304,116	326,478	295,764	30,714
Municipal Funds	6,462	43,031	49,493	43,934	5,559
Renewal Fees, Government Promissory Notes	454	971	1,425	1,106	319
Trust Interest Fund	(*a*) 2,612	536,530	539,142	538,749	393
Deposits for Government loans (temporary)	...	1,218	1,218	1,218	...
Deposits of deceased officers and men of the Native Army	(*a*) 401	137	538	155	383
Other Deposits.					
District Post Charges (Post Office)	(*a*) 231	106,436	106,667	106,636	31
Money Order Cheques (Post Office)	4,085	1,094,954	1,099,039	1,095,721	3,318
Military Deposits	(*a*) 100,112	105,853	205,965	149,778	56,187
Trust Interest Account (Military)	78	3,620	3,698	3,673	25
Public Works Deposits (Buildings and Roads)	27,254	108,929	136,183	106,428	29,755
Public Works Deposits (Irrigation)	(*a*) 481	623	1,104	752	352
Public Works Deposits (Railway Capital)	93,288	291,687	384,975	176,647	208,328
Public Works Deposits (Railway Revenue)	114,866	561,385	676,251	498,842	177,409
British Postal Orders (Post Office)	5,618	44,229	49,847	41,536	8,311
Dead Accounts, Savings Bank (Post Office)	39,095	3,456	42,551	1,052	41,499
Telegraph Deposits	(*a*) 1,321	4,704	6,025	5,228	797
Marine Deposits	155	997	1,153	728	425
Trust Interest Account (Post Office)	(*a*) 12	507	519	448	71
Telegraph Fine Fund	1,209	701	1,910	628	1,282
Telegraph Furniture Fund	118	76	194	42	152
State Railway Fine Fund (Railway Revenue)	240	246	486	299	187
Void Money Orders (Post Office)	9,614	30,050	39,664	29,479	10,185
Short payments on account of Money Orders (Post Office)	(*a*) 270	2,418	2,688	2,586	102
Foreign Money Orders (Post Office)	(*a*)—*35,540*	945,814	910,274	954,269	—*43,995*
Local Funds Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	—*3,286*	2,954	—*332*	...	—*332*
TOTAL . Rx	414,081	4,267,254	4,681,335	4,126,345	554,990
Carried forward . Rx.	414,081	4,267,254	4,681,335	4,126,345	554,990

(*a*) Differs from last year's closing balance by Rx. 1 for corrections since made

No. 84.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1899—*continued.*

	Balance, 1st April 1898.	Receipts in 1898-99.	TOTAL.	Payments in 1898-99.	Balance, 31st March 1899.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . . Rx.	414,081	4,267,254	4,681,335	4,126.345	554,990
CENTRAL PROVINCES.					
Civil Deposits.					
Revenue Deposits	(*a*)5,870	12,830	18,700	14,232	4,468
Civil Courts' Deposits	(*a*)21,043	95,935	116,978	92,185	24,793
Personal Deposits	(*a*)51,054	265,676	316,730	278,107	38,623
Municipal Funds	30,600	153,405	184,005	151,672	32,333
Forest Deposits	17	10	27	27	...
Trust Interest Fund	92	5,426	5,518	5,516	2
Deposits for Government Loans (temporary)	...	52	52	52	...
Deposits for work done for public bodies or individuals	272	8	280	8	272
Other Deposits.					
Public Works Deposits (Buildings and Roads)	7,694	11,385	19,079	11,952	7,127
Public Works Deposits (Railway Capital)	1,724	61,114	62,838	60,674	2,164
Public Works Deposits (Railway Revenue)	6,320	20,277	26,597	19,223	7,374
State Railway Fine Fund (Railway Revenue)	(*a*) 68	438	506	457	49
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—*1,630*	15,223	13,593	14,941	—*1,348*
TOTAL . Rx.	123,124	641,779	764,903	649,046	115,857
BURMA.					
Civil Deposits.					
Revenue Deposits	39,719	120,581	160,300	133,821	26,479
Civil Courts' Deposits	11,399	51,894	63,293	52,444	10,849
Personal Deposits	20,547	204,958	225,505	203,086	22,419
Municipal Funds	(*a*)59,941	228,636	288,577	232,494	56,083
Marine Deposits	281	741	1,022	672	350
Forest Deposits	...	25	25	21	4
Trust Interest Fund	132	1,657	1,789	1,729	60
Deposits for Government Loans (temporary)	...	2	2	2	...
Deposits for work done for public bodies or individuals	45	...	45	45	...
Other Deposits.					
Public Works Deposits (Buildings and Roads)	8,313	33,076	41,389	27,122	14,267
Public Works Deposits (Irrigation)	43	225	268	187	81
Public Works Deposits (Railway Capital)	2,148	38,938	41,086	40,093	993
Public Works Deposits (Railway Revenue)	(*a*) 6,741	14,223	20,964	14,239	6,725
State Railway Fine Fund (Railway Revenue)	222	852	1,074	730	344
TOTAL . Rx.	149,531	695,808	845,339	706,685	138,654
ASSAM.					
Civil Deposits.					
Revenue Deposits	(*a*)21,714	32,349	54,063	25,545	28,518
Civil Courts' Deposits	8,179	10,949	19,128	12,947	6,181
Personal Deposits	(*a*) 5,518	98,063	103,581	101,044	2,537
Municipal Funds	6,156	22,473	28,629	23,587	5,042
Trust Interest Fund	(*a*) 22	862	884	878	6
Deposits for Government Loans (temporary)	...	950	950	950	...
Deposits for work done for public bodies or individuals	94	4,699	4,793	2,899	1,894
Other Deposits.					
Public Works Deposits (Buildings and Roads)	7,918	11,629	19,547	15,360	4,187
Public Works Deposits (Railway Capital)	23,089	28,571	51,660	16,062	35,598
Public Works Deposits (Railway Revenue)	802	4,703	5,505	3,893	1,612
State Railway Fine Fund (Railway Revenue)	(*a*) 240	246	486	28	458
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	91	4,417	4,508	4,002	506
TOTAL . Rx.	73,823	219,911	293.734	207,195	86,539
Carried forward . Rx.	760,559	5,824,752	6,585,311	5,689,271	896,040

(*a*) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 84.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1899—*continued.*

	Balance, 1st April 1898.	Receipts in 1898-99.	Total.	Payments in 1898-99.	Balance, 31st March 1899.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	760,559	5,824,752	6,585,311	5,689,271	896,040
BENGAL.					
Civil Deposits.					
Revenue Deposits	223,193	581,694	804,887	517,019	287,868
Civil Courts' Deposits	419,274	1,050,136	1,469,410	1,007,020	462,390
Criminal Courts' Deposits	23,569	45,479	69,048	40,077	28,971
Personal Deposits	149,231	1,026,479	1,175,710	1,021,535	154,175
Municipal Funds	30,503	243,699	274,202	235,023	39,179
Forest Deposits	75	87	162	20	142
Presidency Bank Deposits	(*a*) 1,572	3,941	5,513	4 032	1,481
Trust Interest Fund	2,662	80,557	83,219	78,805	4,414
Port Trust Deposits	(*a*) 1,391	7,736	9,127	5,665	3,462
Deposits for Government Loans (temporary)	...	30	30	30	...
Deposits for work done for public bodies or individuals	8,755	17,484	26,239	16,708	9,531
Other Deposits.					
Public Works Deposits (Buildings and Roads)	11,197	22,784	33,981	30,184	3,797
Public Works Deposits (Irrigation)	7,736	21,076	28,812	17,127	11,685
Public Works Deposits (Railway Capital)	(*a*) 8,188	48,665	56,853	49,771	7,082
Public Works Deposits (Railway Revenue)	43,264	337,407	380,671	317,436	63,235
State Railway Fine Fund (Railway Revenue)	402	2,074	2,476	2,092	384
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	99,046	150,149	249,195	138,614	110,581
TOTAL . Rx.	1,030,058	3,639,477	4,669,535	3,481,158	1,188,377
NORTH-WESTERN PROVINCES AND OUDH.					
Civil Deposits.					
Revenue Deposits	82,237	229,228	311,465	243,509	67,956
Civil Courts' Deposits	216,470	634,052	850,522	595,261	255,261
Criminal Courts' Deposits	12,052	43,563	55,615	44,262	11,353
Personal Deposits	163,844	2,050,304	2,214,148	2,047,076	167,072
Municipal Funds	67,028	548,451	615,479	514,967	100,512
Forest Deposits	3,136	6,535	9,671	7,160	2,511
Trust Interest Fund	30	21,689	21,719	21,624	95
Deposits of Loans (temporary)	...	50	50	50	...
Other Deposits.					
Public Works Deposits (Buildings and Roads)	7,854	19,752	27,606	19,053	8,553
Public Works Deposits (Irrigation)	2,139	8,473	10,612	7,562	3,050
Public Works Deposits (Railway Capital)	24,325	11,434	35,759	32,944	2,815
Public Works Deposits (Railway Revenue)	46,065	234,351	280,416	210,481	69,935
State Railway Fine Fund (Railway Revenue)	130	1,452	1,582	1,428	154
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—5,247	4,388	—859	4,093	—4,952
TOTAL . Rx.	620,063	3,813,722	4,433,785	3,749,470	684,315
Carried forward . Rx.	2,410,680	13,277,951	15,688,631	12,919,899	2,768,732

(*a*) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 84.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1899—*continued.*

	Balance, 1st April 1898.	Receipts in 1898-99.	TOTAL.	Payments in 1898-99.	Balance, 31st March 1899.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	2,410,680	13,277,951	15,688,631	12,919,899	2,768,732
PUNJAB.					
Civil Deposits.					
Revenue Deposits	176,999	508,107	685,106	505,974	179,132
Personal Deposits	(*a*) 105,055	800,676	905,731	802,093	103,638
Municipal Funds	99,436	460,705	560,141	441,559	118,582
Forest Deposits	(*a*) 20	21	41	35	6
Trust Interest Fund	122	7,601	7,723	7,526	197
Deposits for work done for public bodies or individuals	30	...	30	...	30
Other Deposits.					
Public Works Deposits (Buildings and Roads)	6,940	15,780	22,720	18,505	4,215
Public Works Deposits (Irrigation)	22,221	37,162	59,383	35,849	23,534
Public Works Deposits (Railway Capital)	2,981	6,414	9,395	9,178	217
Public Works Deposits (Railway Revenue)	53,897	456,738	510,635	463,202	47,373
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	8,787	8,243	17,030	7,360	9,670
TOTAL . Rx.	476,488	2,301,447	2,777,935	2,291,341	486,594
MADRAS.					
Civil Deposits.					
Revenue Deposits	186,224	261,276	447,500	287,304	160,196
Civil Courts' Deposits	(*a*) 169,969	475,067	645,036	474 524	170,512
Criminal Courts' Deposits	(*a*) 9,323	11,303	20,626	13,447	7,179
Personal Deposits	185,666	736,478	922,144	768,661	153,480
Municipal Funds	(*a*) 55,530	237,751	293,281	240,742	52,539
Trust Interest Fund	1,594	154,504	156,098	153,579	2,519
Deposits of deceased officers and men of the Native Army	45	49	94	12	82
Deposits for work done for public bodies or individuals	(*a*) 1,404	5,194	6,598	5,768	830
Other Deposits.					
Military Deposits	9,813	7,690	17,503	9,437	8,066
Trust Interest Account (Military)	...	442	442	433	9
Public Works Deposits (Buildings and Roads)	61,254	5,219	66,473	36,004	30,469
ublic Works Deposits (Railway Capital)	7,830	24,716	32,546	27,104	5,442
Public Works Deposits (Railway Revenue)	15,105	86,062	101,167	81,295	19,872
State Railway Fine Fund (Railway Revenue)	1,087	1,006	2,093	510	1,583
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—*19,140*	434,641	415,501	482,326	—*66,825*
TOTAL . Rx.	685,704	2,441,398	3,127,102	2,581,149	545,953
Carried forward . Rx.	3,572,873	18,020,796	21,593,668	17,79 ,389	3,801,279

(*a*) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 84.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1899—*continued.*

	Balance, 1st April 1898.	Receipts in 1898-99.	TOTAL.	Payments in 1898-99.	Balance, 31st March 1899.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	3,572,872	18,020,796	21,593,668	17,792,389	3,801,279
BOMBAY.					
Civil Deposits.					
Revenue Deposits	44,523	180,845	225,368	167,764	57,604
Civil Courts' Deposits	(a)65,168	281,521	346,689	275,980	70,709
Criminal Courts' Deposits	5,185	10,463	15,648	11,890	3,758
Personal Deposits	179,042	1,116,737	1,295,779	1,077,701	218,078
Municipal Funds	59,811	232,061	291,872	216,584	75,288
Marine Deposits	920	2,138	3,058	2,197	861
Forest Deposits	12,281	15,404	27,685	17,044	10,641
Presidency Bank Deposits	(a)362	...	362	362	...
Trust Interest Fund	334	231,053	231,387	231,289	98
Deposits for Government Loans (temporary)	...	368	368	368	...
Deposits of deceased officers and men of the Native Army	113	66	179	37	142
Deposits for work done for public bodies or individuals	215	7	222	166	56
Administrator General's Deposits	(a)1,108	...	1,108	9	1,099
Other Deposits.					
Military Deposits	15,102	31,355	46,457	25,283	21,174
Trust Interest Account (Military)	145	468	613	598	15
Public Works Deposits (Buildings and Roads)	16,387	36,581	52,968	34,265	18,703
Public Works Deposits (Irrigation)	(a)13,625	33,678	47,303	34,663	12,640
Public Works Deposits (Railway Revenue)	26,724	70,646	97,370	74,352	23,018
Public Works Deposits (Railway Capital)	(a)9,173	28,656	37,829	20,219	17,610
State Railway Fine Fund (Railway Revenue)	69	1,082	1,151	1,087	64
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	*—3,942*	3,809	*—133*	5,246	*—5,379*
TOTAL . Rx.	446,345	2,276,938	2,723,283	2,197,104	526,179
GRAND TOTAL . Rx.	4,019,217	20,297,734	24,316,951	19,989,493	4,327,458

(a) Differs from last year's closing balance for corrections since made.

No 85.—ACCOUNT of IMPERIAL ADVANCES AND LOANS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1899, and the Amount of such LOANS at the commencement and close of the Year.

	Amount, 1st April 1898.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1899.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
LOANS TO NATIVE STATES.								
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Baoni State	2,236	...	2,236	108	2,128	2,500	4 per cent.	45
The Sultan of Muscat	7,159	...	7,159	1,624	5,535	12,000	4½ ,,	376
TOTAL	9,395	...	9,395	1,732	7,663			421
BENGAL.								
Cooch Behar State, for Railway	63,769	...	63,769	4,232	59,537	100,000	4 per cent.	5,768
Sikkim State	1	...	1	1	...	500	4½ ,,	...
TOTAL	63,770	...	63,770	4,233	59,537			5,708
TOTAL LOANS TO NATIVE STATES Rx.	73,165	...	73,165	5,965	67,200			6,189
LOANS TO PRESIDENCY CORPORATIONS, ETC.								
BENGAL.								
Calcutta Port Fund	176,500	...	176,500	...	176,500	176,500	4½ per cent.	7,943
Ditto Port Trust Consolidated Loan	299,877	...	299,877	19,334	280,543	534,035	4½ ,,	13,279
Ditto do. for construction of Kidderpore Dock	2,877,057	...	2,877,057	...	2,877,057	2,877,057	4 ,,	115,082
Consolidated Loan of the Calcutta Municipality	(*a*) 404,648	50,000	454,648	79,545	375,103	833,120	4½ & 4¼ ,,	17,578
TOTAL	3,758,082	50,000	3,808,082	98,879	3,709,203			153,882
MADRAS.								
Madras Municipality (Water-supply)	143,000	20,000	163,000	...	163,000	163,000	4 per cent.(*b*)	5,720
Do. Harbour Trust	487,923	...	487,923	10,000	477,923	619,802	4½ ,,	21,956
TOTAL	630,923	20,000	650,923	10,000	640,923			27,676
BOMBAY.								
Bombay Municipality (Water-supply)	252,900	...	252,900	1,305	251,595	373,005	4 per cent.	10,093
Bombay Port Trust, for Dock Extension	980,012	...	980,012	...	980,012	2,880,000	4, 3½ & 3 ,,	36,274
Do. do. for Loans bearing interest under Acts I and VI of 1873 and 1879	2,022,034	...	2,022,034	63	2,021,971	2,117,075	4½ ,,	181,982
Bombay Port Trust, for Loans not bearing interest under Acts I and VI of 1873 and 1879	25,969	...	25,969	63	25,906	84,468	*Nil.*	...
TOTAL	3,280,915	...	3,280,915	1,431	3,279,484			228,349
TOTAL LOANS TO PRESIDENCY CORPORATIONS, ETC. Rx.	7,669,920	70,000	7,739,920	110,310	7,629,610			409,907
LOANS TO MOFUSSIL MUNICIPALITIES.								
INDIA, GENERAL.								
Ajmere Municipality	28,968	...	28,968	1,044	27,924	36,300	5 & 4 per cent.	1,416
Mercara do. (Water works)	200	...	200	100	100	500	4½ ,,	6
Quetta do.	6,969	...	6,969	945	6,024	10,528	4½ ,,	313
TOTAL	36,137	...	36,137	2,089	34,048			1,735
BOMBAY.								
Hyderabad Municipality	...	1,500	1,500	...	1,500	7,600	6 ,,	...
Karachi do.	...	10,000	10,000	...	10,000	50,000	6 ,,	...
TOTAL	...	11,500	11,500	...	11,500			...
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES Rx.	36,137	11,500	47,637	2,089	45,548			1,735

LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
INDIA, GENERAL.								
Dewan of the Khwaja Saheb's Durgah	1,499	...	1,499	177	1,322	4,965	5 per cent.	73
Mir Khair Baksh Khan	60	...	60	30	30	...	5 „	...
Talukdars of Ajmere	151	40	191	74	117	82,500	5 „	346
Arbab Badal Khan Ahmed Khanzai	667	163	830	54	776	830	5 „	26
Sirdar Bahadur Bangal Khan	...	400	400	...	400	400	*Nil*	...
Sirdar Bahadur Akbar Khan	...	600	600	...	600	600	*Nil*	..
TOTAL	2,377	1,203	3,580	335	3,245			445
BENGAL.								
Shahzada Mahomed Furukhshah	72,500	...	72,500	...	72,500	72,500	4 per cent.	2,731
TOTAL LOANS TO LANDHOLDERS AND OTHER NOTABILITIES Rx.	74,877	1,203	76,080	335	75,745			3,176
LOANS TO DISTRICT, ETC., COMMITTEES.								
INDIA, GENERAL.								
Cantonment Committee, Mhow	17,405	...	17,405	1,055	16,350	30,000	4½ per cent.	766
Ditto Secunderabad (Water works)	83,050	...	83,050	4,946	78,104	83,050	4½ & 4 „	229
TOTAL	100,455	...	100,455	6,001	94,454			995
MADRAS.								
Cantonment Committee, Wellington	120	...	120	120	...	200	4¼ per cent.	6
TOTAL LOANS TO DISTRICT, ETC.	100,575	...	100,575	6,121	94,454			1,001
REGIMENTAL AND OTHER LOANS, MILITARY.								
Bengal Command.								
Officers Commanding Northern Bengal Mounted Rifles	400	...	400	100	300	600	4 per cent.	16
Ditto Mussoorie Volunteer Rifles	130	...	130	90	40	550	4 „	5
Ditto 5th Administrative Battalion, North-Western Provinces Volunteers	2,650	...	2,650	150	2,500	3,400	4½ „	119
Ditto Assam Valley Light Horse	400	...	400	100	300	500	4 „	12
Ditto Presidency Volunteers	775	...	775	310	465	3,100	4 „	69
Ditto Naini Tal Volunteer Rifles	600	...	600	200	400	1,000	4 „	24
Ditto Bengal Cavalry Regiments	32,506	500	33,006	1,336	31,670	39,340	4 „	1,065
Treasurer, Army Temperance Association	480	...	480	240	240	1,400	...	...
Secretary, Cantonment Committee, Bareilly	120	...	120	60	60	300	...	...
Total	38,061	500	38,561	2,586	35,975			1,310
Carried over	38,061	500	38,561	2,586	35,975			1,310

(*a*) Differs from last year's closing balance by Rx. 1 for corrections since made.

(*b*) Two per cent. additional appropriated to form a Sinking Fund.

No. 85.—ACCOUNT of Imperial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1899, and the Amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1898.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1899.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
REGIMENTAL AND OTHER LOANS, MILITARY —*contd.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Brought forward .	38,061	500	38,561	2,586	35,975			1,310
Punjab Command.								
Second Punjab Volunteer Rifle Corps	1,150	...	1,150	150	1,000	2,200	...	...
Cantonment Dairy Farm, Peshawar	730	...	730	730	...	730	...	...
Ditto do. Campbellpore . . .	160	68	228	88	140	200	...	...
Bengal Cavalry Service	26,891	1,525	28,416	2,401	26,015	36,426	4 per cent.	924
Total .	28,931	1,593	30,524	3,369	27,155		...	924
TOTAL .	66,992	2,093	69,085	5,955	63,130			2,234
Madras Command.								
Volunteer Artillery and Rifle Corps, Moulmein . .	100	...	100	100	...	300	...	...
Commandant, Moulmein Volunteer Rifle Corps . .	...	150	150	...	150	150	4 per cent.	...
Officer Commanding, Nilgiri Volunteer Rifles . .	600	...	600	100	500	600	4 ,,	13
Commandant, Madras Volunteer Guards . . .	1,340	300	1,640	250	1,390	1,640	4 ,,	15
Total .	2,040	450	2,490	450	2,040			28
Bombay Command								
Officer Commanding 4th Bombay Cavalry . . .	...	2,000	2,000	...	2,000	2,000	...	...
Commandant, Sind Volunteer Rifle Corps . . .	2,600	...	2,600	81	2,519	2,850	4 per cent.	169
Officer Commanding, 2nd Bombay Lancers . . .	1,100	...	1,100	1,100	...	3,000	4 ,,	...
Ditto Deoli Irregular Force . . .	200	...	200	50	150	500	4 ,,	...
General Officer Commanding, Quetta District .	280	...	280	46	234	400	...	...
TOTAL .	4,180	2,000	6,180	1,277	4,903			169
TOTAL REGIMENTAL AND OTHER LOANS, MILITARY . Rx.	73,212	4,543	77,755	7,682	70,073			2,431
ADVANCES TO CULTIVATORS.								
INDIA, GENERAL.								
Advances for Improvement of Land	(*a*) 24,618	9,841	34,459	6,173	28,286	54,000	6½ per cent.	744
Ditto for relief of Agriculturists and other purposes .	(*a*) 1,087	203	1,290	302	988	15,700	6½ ,,	
TOTAL .	25,705	10,044	35,749	6,475	29,274			744
PUNJAB.								
Advances for Improvement of Land	926	143	1,069	258	811			75
Ditto for relief of Agriculturists and other purposes .		12	12	...	12			...
TOTAL .	920	155	1,081	258	823			75
TOTAL ADVANCES TO CULTIVATORS . Rx.	26,631	10,199	36,830	6,733	30,097			819

GRAND TOTAL . „	8,054,517	97,445	8,151,962	139,235	8,012,727			425,258
Distribution of the above—								
India, General	241,061	13,340	254,401	22,587	231,814			6,574
Bengal	3,894,352	50,000	3,944,352	103,112	3,841,240			162,381
Punjab	926	155	1,081	258	823			75
Madras	633,083	20,450	653,533	10,570	642,963			27,710
Bombay	3,285,095	13,500	3,298,595	2,708	3,295,887			228,518

(*a*) Differs from last year's closing balance for corrections since made.

No. 85A.—ACCOUNT of Provincial Advances and Loans showing the Amounts Advanced and Repaid during the Year ended 31st March and the Amount of such Loans at the commencement and close of the Year.

LOANS TO MOFUSSIL MUNICIPALITIES.	Amount, 1st April 1898.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1899.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
CENTRAL PROVINCES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Bhandara „	...	3,500	3,500	...	3,500	3,500	4 per cent.	...
Burhanpur Municipality	6,916	...	6,916	496	6,420	10,500	4½ „	306
Jubbulpore „	17,904	...	17,904	755	17,149	20,000	4 „	716
Khandwa „	36,000	..	36,000	860	35,140	36,000	4 „	1,431
Nagpore „	29,786	...	29,786	1,733	28,053	40,000	4½ „	1,321
Raipur „	8,455	...	8,455	387	8,068	10,000	4½ „	376
Wardha „	6,132	2.869	9,001	79	8,922	9,000	4 „	275
TOTAL .	105,193	6,369	111,562	4,310	107,252			4,425
BURMA.								
Akyab Municipality	1,513	...	1,513	179	1,334	2,000	5 per cent.	73
Henzada „	...	1,000	1,000	...	1,000	1,000	4½ „	...
Kyaukse „	1,023	...	1,023	208	815	2,000	5 „	49
Letpadan „	...	500	500	...	500	500	5 „	...
Maubin „	338	...	338	107	231	800	5 „	15
Mergui „	198	...	198	29	169	300	5 „	9
Mônywa „	356	...	356	174	182	1,500	4½ „	14
Pagan „	159	...	159	105	54	400	5 „	7
Pakôkku „	537	...	537	109	428	1,200	5 „	27
Paungde „	893	...	893	210	683	1,800	5 „	42
Prome „	5,863	...	5,863	530	5,333	20,000	5 „	287
Sandway „	...	400	400	...	400	400	5 „	...
Shwegyan „	842	...	842	87	755	1,000	5 „	42
Taungdwingyi „	460	...	460	107	353	1,000	5 „	22
Yamethin „	111	...	111	111	...	1,000	5 „	3
Yandoon „	6,008	...	6,008	422	5,586	7,500	5 „	295
TOTAL .	18,301	1,900	20,201	2,378	17,823			885
ASSAM.								
Shillong Municipality	967	...	967	...	967	2,150	5 & 4½ per cent.	...
Carried over .	124,461	8,269	132,730	6,688	126,042			5,310

No. 85A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1899, and the Amount of such LOANS at the commencement and close of the Year—*continued.*

	Amount, 1st April 1898.	mount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1899.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Brought forward	124,461	8,269	132,730	6,688	126,042			5,310
BENGAL.								
Arrah Municipality	9,348	...	9,348	203	9,145	10,000	4 per cent.	372
Bhagalpur „	29,195	...	29,195	564	28,631	30,000	4 „	1,162
Chittagong „	4,036	...	4,036	300	3,736	5,000	4½ „	178
Cox Bazar „	...	200	200	18	182	200	4½ „	5
Dacca „	11,003	...	11,003	271	10,732	12,500	4½ „	492
Darbhanga „	3,675	...	3,675	339	3,336	4,000	4½ „	162
Darjeeling „	24,537	1,500	26,037	761	25,276	32,500	4½ „	1,181
Debhatta „	167	...	167	18	149	200	4½ „	7
Dinagepur „	520	...	520	146	374	1,000	4½ „	22
Faridpur „	208	...	208	54	154	500	4½ „	11
Gaya „	...	4,500	4,500	...	4,500	4,500	4½ „	...
Howrah „	152,883	...	152,883	3,653	149,230	159,200	4½ & 4 „	6,274
Jalpaiguri „	1,621	...	1,621	65	1,556	1,800	4½ „	72
Jamalpur „	300	...	300	12	288	300	4½ „	7
Kotechandpur „	120	...	120	30	90	300	4½ „	5
Krishnagar „	...	2,800	2,800	...	2,800	2,800	4½ „	...
Kurseong „	85	...	85	42	43	200	4½ „	3
Manicktolla „	1,511	...	1,511	248	1,263	2,500	4½ „	65
Meherpur „	138	...	138	13	125	150	4½ „	6
Mozufferpore „	5,694	...	5,694	111	5,583	6,000	4½ „	255
Nadia „	200	...	200	37	163	200	4½ „	9
Narayangunj „	2,400	...	2,400	208	2,192	2,500	4½ „	106
Nasirabad „	409	...	409	95	314	500	4½ „	17
Patna „	29,885	...	29,885	604	29,281	31,800	4½ „	1,338
Pooree „	1,304	...	1,304	194	1,110	2,000	4½ „	64
Purnia „	250	...	250	46	204	250	4½ „	11
Rajpur „	...	375	375	9	366	375	4½ „	8
Rajshahye „	540	...	540	165	375	1,500	4½ „	23
Rampur Boalia „	...	500	500	...	500	500	4½ „	...
Ranaghat „	480	...	480	42	438	500	4½ „	21
Serajgunj „	709	...	709	63	646	750	4½ „	31
Serampore „	2,408	...	2,408	122	2,286	3,000	4½ „	108
South Barrackpur „	...	240	240	...	240	240	4½ „	...
TOTAL	283,626	10,115	293,741	8,433	285,308			12,015

North-Western Provinces and Oudh.								
Agra Municipality	124,699	...	124,699	3,431	121,268	136,482	4½ &4 per cent.	4,460
Allahabad „	153,217	1,300	154,517	3,830	150,687	171,921	4 „	6,098
Bara Banki „	116	...	116	116	...	600	4½ „	4
Bareilly „	269	...	269	269	...	1,350	4½ „	6
Benares „	227,353	...	227,353	1,724	225,629	373,523	4 „	9,076
Cawnpore „	85,728	...	85,728	1,932	83,796	145,000	4 „	3,467
Dehra Dun „	8,772	...	8,772	174	8,598	9,100	4 „	349
Hardwar-Union „	258	...	258	170	88	500	4½ „	10
Kasganj „	1,139	...	1,139	514	625	1,200	4½ „	23
Kashipur „	610	...	610	12	598	650	4½ „	33
Khairabad „	175	...	175	25	150	250	4½ „	7
Lucknow „	124,610	...	124,610	2,643	121,967	132,000	4 „	4,952
Meerut „	72,992	...	72,992	1,409	71,583	75,000	4 „	2,906
Mussoorie „	8,122	1,900	10,022	141	9,881	10,500	4½ & 4 „	511
Naini Tal „	40,449	12,700	53,149	664	52,485	55,000	4 „	154
Sultanpur „	100	...	100	50	50	100	4½ „	5
Total	848,609	15,900	864,509	17,104	847,405			32,061
Punjab.								
Dalhousie Municipality	3,824	...	3,824	207	3,617	5,034	5 per cent.	190
Delhi „	75,329	2,142	77,471	2,186	75,285	90,000	4 „	3,014
Dera Ghazi Khan „	32,398	6,200	38,598	1,086	37,512	49,800	4 „	1,241
Haripur „	2,878	95	2,973	...	2,973	3,100	4 „	117
Kohat „	1,150	...	1,150	1,150	...	1,700	5 „	48
Lahore „	142,972	...	142,972	3,604	139,368	177,500	4½ „	5,896
Ludhiana „	3,869	...	3,869	300	3,569	6,000	5 „	190
Murree „	9,821	...	9,821	189	9,632	10,000	4 „	389
Simla „	81,588	16,731	98,319	2,255	96,064	122,644	4 „	3,246
Umballa „	1,736	...	1,736	93	1,643	1,800	4 „	69
Peshawar „	...	6,000	6,000	...	6,000	6,000	4 „	...
Total	355,565	31,168	386,733	11,070	375,663			14,400
Carried over	1,612,261	65,452	1,677,713	43,295	1,634,418			63,786

No. 85A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1899, and the Amount of such Loans at the commencement and close of the Year—*continued*.

LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*	Amount, 1st April 1898.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 18.9.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Brought forward	1,612,261	65,452	1,677,713	43,295	1,634,418			63,786
MADRAS.								
Adoni Municipality	6,071	...	6,071	135	5,936	6,600	4¼ per cent.	258
Anakápalle ,,	273	...	273	26	247	300	4¼ ,,	12
Calicut ,,	2,458	...	2,458	296	2,162	3,958	4¼ & 4 ,,	100
Cocanada ,,	11,448	...	11,448	213	11,235	11,810	4¼ ,,	491
Cochin ,,	384	...	384	89	295	1,400	4½ ,,	17
Conjeeveram ,,	12,607	...	12,607	230	12,377	12,850	4¼ ,,	536
Coonoor ,,	883	...	883	53	830	1,200	4½ & 4¼ ,,	38
Cuddapah ,,	(*a*) 882	...	882	20	862	969	4¼ ,,	37
Dindigul ,,	3,184	...	3,184	61	3,123	3,300	4¼ ,,	135
Kombhakonam ,,	5,057	...	5,057	236	4,821	6,000	4¼ ,,	225
Kurnool ,,	6,669	...	6,669	204	6,465	7,092	4¼ & 4 ,,	283
Madura ,,	18,251	...	18,251	389	17,862	19,550	4¼ ,,	776
Mayavaram ,,	453	...	453	33	420	850	4¼ ,,	19
Ootacamund ,,	5,591	...	5,591	356	5,235	7,050	4¼ ,,	238
Tanjore ,,	17,055	...	17,055	632	16,423	19,000	4¼ ,,	725
Tellicherry ,,	300	...	300	50	250	500	4¼ ,,	13
Tirupati ,,	5,900	...	5,900	...	5,900	5,900	4¼ ,,	125
Trichinopoly ,,	11,987	...	11,987	440	11,547	13,200	4¼ ,,	509
Vizagapatam ,,	21,050		21,050	360	20,690	21,050	4¼ ,,	896
TOTAL	130,503	...	130,503	3,823	126,680			5,433
BOMBAY.								
Ahmedabad Municipality	30,320	...	30,320	751	29,569	45,000	4½ per cent.	1,354
Amednagar ,,	14,420	...	14,420	...	14,420	14,420	4½ & 4 ,,	...
Bandra ,,	6,827	1,280	8,107	122	7,985	8,280	4½ & 4 ,,	306
Bhiwndi ,,	266	200	466	67	399	600	4½ & 4 ,,	16
Bijapur ,,	500	...	500	158	342	500	4 ,,	15
Bulsár ,,	3,485	...	3,485	1,087	2,398	3,500	4 ,,	125
Dharwar ,,	214	...	214	...	214	3,600	4½ ,,	...
Dhulia ,,	23,489	...	23,489	476	23,013	25,000	4½ ,,	1,051
Gadag-Batigiri ,,	...	500	500	500	...	2,000	4 ,,	...
Godhra ,,	690	...	690	46	644	1,000	5 ,,	34
Gokak ,,	500	...	500	506	−6*	500	4 ,,	19
Hubli ,,	24,256	3,000	27,256	75	27,181	29,200	4½ & 4 ,,	183
Karáchi ,,	19,588	...	19,588	849	18,739	20,000	4 ,,	374
Mhaswad ,,	145	...	145	10	135	150	4½ ,,	6
Nasik ,,	3,000	2,000	5,000	...	5,000	7,000	4 ,,	...
Panvel ,,	5,367	...	5,367	61	5,306	5,900	4½ ,,	119
Poona ,,	2,500	...	2,500	228	2,272	2,500	4 ,,	98
Sangamner ,,	56	...	56	44	12	600	4½ ,,	2
Satara ,,	1,500	...	1,500	137	1,363	1,500	4 ,,	55
Sholapur ,,	1,000	5,500	6,500	...	6,500	6,500	4 ,,	257

Sukkur	,,	10,000	...	10,000	2,187	7,813	10,000	4 per cent.	389
Thana	,,	500	500	1,000	325	675	1,000	4 ,,	35
Yeola	,,	1,000	...	1,000	750	250	1,000	*Nil* (*b*)	...
	TOTAL	149,623	12,980	162,603	8,379	154,224			4,438
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES	Rx.	1,892,387	78,432	1,970,819	55,497	1,915,322			73,657
LOANS TO PORT FUNDS.									
BURMA.									
Mergui Port Fund		...	3,700	3,700	...	3,700	3,700	4½ per cent.	...
BENGAL.									
Chittagong Port Fund		18,054(*a*)	...	18,054	110	17,944	23,300	4½ per cent.	143
BOMBAY.									
Karachi Port Trust		195,057	...	195,057	5,091	189,966	226,150	4½ per cent.	8,720
TOTAL LOANS TO PORT FUNDS	Rx.	213,111	3,700	216,811	5,201	211,610			8,863
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.									
BENGAL.									
Darbhanga District Board		14,306	...	14,306	2,547	11,759	18,000	4½ per cent.	603
Dinagepur	,,	16,572	...	16,572	1,117	15,455	20,000	4½ ,,	746
Julpaiguri	,,	626	...	626	199	427	1,000	4½ ,,	26
Manbhum Road Committee		196	...	196	196	...	900	4½ ,,	7
Monghyr District Board		5,000	...	5,000	...	5,000	10,000	4½ ,,	225
Mozufferpore	,,	7,481	...	7,481	277	7,204	8,000	4½ ,,	333
Murshidabad	,,	784	...	784	383	401	1,500	4½ ,,	31
Nadia	,,	1,668	...	1,668	178	1,490	2,000	4½ ,,	73
Sarun	,,	...	3,000	3,000	...	3,000	3,000	4½ ,,	...
	TOTAL	46,633	3,000	49,633	4,897	44,736			2,044
PUNJAB.									
Gujranwala District Board		1,525	...	1,525	748	777	3,600	4 per cent.	60
Jhang	,,	1,950	...	1,950	956	994	4,600	4 ,,	78
Karnal	,,	6,000	3,499	9,499	144	9,355	9,500	4 ,,	240
Peshawar	,,	1,578	...	1,578	515	1,063	2,500	4½ ,,	54
	TOTAL	11,053	3,499	14,552	2,363	12,189			432
MADRAS.									
Ganjam Local Fund Board		250	...	250	...	250	500	4¼ per cent.	11
Saidapet	,,	746	...	746	746	...	19,979	4½ ,,	15
Tellicherry	,,	331	...	331	...	331	6,000	4½ ,,	13
	TOTAL	1,327	...	1,327	746	581			39
BOMBAY.									
Ahmedabad District Local Board		493	...	493	493	...	3,400	4½ per cent.	22
Bijapur	,,	939	...	939	344	595	5,000	4½ ,,	38
Dharwar	,,	15,871	...	15,871	266	15,605	16,000	4½ ,,	711
Ratnagiri	,,	1,282	...	1,282	836	446	20,050	4½ ,,	81
	TOTAL	18,585	...	18,585	1,939	16,646			852
TOTAL LOANS TO DISTRICT & OTHER LOCAL FUND COMMITTEES	Rx.	77,598	6,499	84,097	9,945	74,152			3,367

* Will be refunded to the Municipality.
(*a*) Differs from last year's closing balance by Rx. 1 for corrections since made.
(*b*) Rate of interest to be 4 per cent. after the first 3 years.

No. 85A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1899, and the Amount of such Loans at the commencement and close of the Year—*continued.*

LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.	Amount, 1st April 1898.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1899.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
BENGAL.								
Loretto Convent, Darjeeling	500	...	500	100	400	1,000	4½ per cent.	22
Prince Jehan Kadir Mirza	6,572	...	6,572	1,071	5,501	8,000	4½ „	888
Saint Joseph's College, Calcutta	1,600	...	1,600	400	1,200	2,000	4½ „	72
Raja of Hill Tippera	...	20,000	20,000	...	20,000	20,000	4½ „	...
TOTAL	8,672	20,000	28,672	1,571	27,101			982
NORTH-WESTERN PROVINCES AND OUDH.								
Sheobalak	81	...	81	41	40	300	5 per cent.	4
Thakur Gurdial Sing	580	...	580	580	...	4,800	6 „	13
TOTAL	661	...	661	621	40			17
PUNJAB.								
Archdeacon of Lahore (Simla Parsonage)	256	...	256	81	175	1,800	4 per cent.	5
Diocesan Board of Education	706	...	706	118	588	1,700	4½ „	32
Mirza Suriya Jah	2,383	...	2,383	400	1,983	4,500	5 „	110
Nawab Atta Mohamed Khan	593	...	593	593	...	5,000	5 „	30
Nawab Sir Imam Bakhsh Khan	174	...	174	14	160	174	*Nil.*	...
Raja Feroze Khan of Khairpur	202	...	202	202	...	4,000	6 per cent.	4
Rai Hera Chand	792	...	792	111	681	1,500	5 „	60
Raja Niyamatulla Khan	1,854	...	1,854	117	1,737	2,900	4½ „	83
Seraj-ud-din Haidar	2,899	...	2,899	346	2,553	4,200	4 „	108
TOTAL	9,859	...	9,859	1,982	7,877			432
MADRAS.								
Shulagiri Estate	400	...	400	330	70	3,500	5 per cent.	20

BOMBAY.								
Administrator, Jath State	22,500	...	22,500	3,309	19,191	22,500	5 per cent.	1,124
Chandna Kasbatis	6	...	6	...	6	406	*Nil.*	...
Chief of Kurundvad (Senior) State	2,905	...	2,905	536	2,369	3,500	5 per cent.	139
Mir Amir Ali Khan	90	...	90	30	60	90	*Nil.*	...
Mulchand Talaram	350	...	350	200	150	350	5 per cent.	46
Sayad Shaha Abdulla Huseen, Walad Sayad Mahomed Amin, Din Alli Sahib, Shahzade Nashin (Pirzade and Jaghirdar of the Dargah of Shahapur)	1,463	...	1,463	327	1,136	4,200	5 ,,	73
TOTAL	27,314	...	27,314	4,402	22,912			1,382
TOTAL LOANS TO LANDHOLDERS & OTHER NOTABILITIES Rx.	46,906	20,000	66,906	8,906	58,000			2,833
ADVANCES UNDER SPECIAL LAWS.								
BENGAL.								
Drainage Advances	162,960	15	162,975	19,635	143,340	...	5 per cent.	9,763
Embankment Advances	28,308	24,768	53,076	3,600	49,476	...	5 ,,	100
TOTAL	191,268	24,783	216,051	23,235	192,816			9,863
NORTH-WESTERN PROVINCES AND OUDH.								
Jhansi Encumbered Estates Acts	1,009	3	1,012	348	664	...	...	56
Village Sanitation Act, II of 1892	200	...	200	48	152	360	*Nil*	...
Oudh Talukdars' Relief Act.								
Captain Gulab Singh	1,000	...	1,000	600	400	22,500	5 per cent.	38
Dewan Kishen Kumar	2,092	...	2,092	...	2,092	7,652	*Nil.*	...
TOTAL	4,301	3	4,304	996	3,308			94
BOMBAY.								
Kaira Thakoors	10,440	...	10,440	1,339	9,101	27,000	5 per cent.	501
Manager, Encumbered Estates, Karachi	25	...	25	25	...	100,000	5 ,,	1
Ditto, Sind Encumbered Estates, Karachi	1,371	1,030	2,401	1,338	1,063			
Ditto ditto ditto, Hyderabad	1,295	700	1,995	1,227	768	7,000	8 ,,	...
Ditto ditto ditto, Shikarpur	1,719	1,300	3,019	2,084	935			
Talukdaree Settlement Officer, Ahmedabad	14,518	15	14,533	696	13,837	47,000	5 ,,	860
TOTAL	29,368	3,045	32,413	6,709	25,704			1,362
TOTAL ADVANCES UNDER SPECIAL LAWS Rx.	224,937	27,831	252,768	30,940	221,828			11,319

No. 85A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1899, and the Amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1898.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1899.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
ADVANCES TO CULTIVATORS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
CENTRAL PROVINCES.							
Advances for improvement of land	(*a*) 25,920	3,266	29,186	5,157	24,029	4 to 6 per cent.	1,517
Ditto for relief of Agriculturists and other purposes	(*a*) 235,803	56,449	292,252	90,550	201,702		9,290
TOTAL	261,723	59,715	321,438	95,707	225,731		10,807
BURMA.							
Advances for improvement of land	270	260	530	42	488	6¼ per cent.	5
Ditto for relief of Agriculturists and other purposes	(*a*) 44,451	20,563	65,014	41,919	23,095	6¼ „	3,249
TOTAL	44,721	20,823	65,544	41,961	23,583		3,254
ASSAM.							
Advances for relief of Agriculturists and other purposes	283	154	437	116	321	6¼ per cent.	2
BENGAL.							
Advances for improvement of land	52,595	6,547	59,142	15,616	43,526	6¼ per cent.	2,195
Ditto for relief of Agriculturists and other purposes	118,581	5,667	124,248	56,405	67,843	6¼ „	5,691
TOTAL	171,176	12,214	183,390	72,021	111,369		7,886
NORTH-WESTERN PROVINCES AND OUDH.							
Advances for improvement of land	155,500	8,952	164,452	59,237	105,215	(*b*)	6,186
Ditto for relief of Agriculturists and other purposes	218,282	13,451	231,733	116,504	115,229	6¼ per cent.	10,101
TOTAL	373,782	22,403	396,185	175,741	220,444		16,287
PUNJAB.							
Advances for improvement of land	133,571	32,386	165,957	32,677	133,280	6¼ per cent.	8,795
Ditto for relief of Agriculturists and other purposes	88,061	7,562	95,623	49,053	46,570	6¼ „	2,078
TOTAL	221,632	39,948	261,580	81,730	179,850		10,873

MADRAS.							
Advances for improvement of land	370,910	28,214	399,124	29,371	369,753	6¼, 5, 4½, 4 & 3 per cent.	14,092
Ditto for relief of Agriculturists and other purposes	97,913	4,382	102,295	48,634	53,661	6¼ & 5 per cent.	6,103
Ditto ditto ditto	7,253	5	7,258	2,563	4,695	*Nil*	...
TOTAL	476,076	32,601	508,677	80,568	428,109		20,195
BOMBAY.							
Advances for improvement of land	545,689	65,361	612,050	83,515	528,535	6¼, 6, 5, & 3⅛ per cent.	17,467
Ditto for relief of Agriculturists and other purposes	137,724	26,845	164,569	71,605	92,964		4,809
TOTAL	684,413	92,206	776,619	155,120	621,499		22,276
TOTAL ADVANCES TO CULTIVATORS . Rx.	2,233,806	280,064	2,513,870	702,964	1,810,906		91,580
GRAND TOTAL . Rx.	4,688,745	416,526	5,105,271	813,453	4,291,818		191,619
Distribution of the above—							
Central Provinces	366,916	66,084	433,000	100,017	332,983		15,232
Burma	63,022	26,423	89,445	44,339	45,106		4,139
Assam	1,250	154	1,404	116	1,288		2
Bengal	719,429	70,112	789,541	110,267	679,274		32,933
North-Western Provinces and Oudh	1,227,353	38,306	1,265,659	194,462	1,071,197		48,459
Punjab	598,109	74,615	672,724	97,145	575,579		26,137
Madras	608,306	32,601	640,907	85,467	555,440		25,687
Bombay	1,104,360	108,231	1,212,591	181,640	1,030,951		39,030

(*a*) Differs from last year's closing balance by Rx. 1 for corrections since made.
(*b*) No interest is charged on advances to tenants on the Government Estates of Terai and Bhabar.

No. 86.—STATEMENT showing, with regard to the INDIAN RAILWAY COMPANIES,* the PAYMENTS on CAPITAL ACCOUNT to the 31st

TRANSACTIONS.	Assam-Bengal.	Bengal Central.†	South Behar.	Mymen-singh-Jamalpore.	Brahma-putra-Sultanpur.	Bengal-Nagpur.	STATE Burma.
DURING THE YEAR 1898-99.	£	£	*Rx.*	*Rx.*	*Rx.*	£	£
ON ACCOUNT OF SHARE AND OTHER CAPITAL:							
Share Capital:							
India, at Contract Rates	...	...	145,000	69,200	54,800	...	...
England	...	...	...	...	...	...	...
Debentures:							
India, at Contract Rates	...	...	...	...	...	...	...
England	...	...	...	...	...	400,000	...
Debenture Stock:							
England	...	...	...	...	...	...	...
Capital not bearing Interest:							
India, at Contract Rates	...	...	...	...	...	...	...
England	...	...	...	...	...	967	...
A. TOTAL RECEIPTS	...	...	145,000	69,200	54,800	400,967	...
B. Payments for discharge of Debentures, etc.	...	...	...	...	...	...	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	...	...	145,000	69,200	54,800	400,967	...
ON ACCOUNT OF CAPITAL EXPENDITURE:							
Payments:							
India, at Contract Rates	*82,171*	36,094	223,746	69,514	55,642	761,991	314,303
England	83,324	7,414	...	...	...	437,363	110,962
C. TOTAL	1,153	44,408	223,746	69,514	55,642	1,199,354	425,265
Repayments:							
India, at Contract Rates	...	...	...	...	...	...	...
England	1,153	87	...	...	...	453	556
D. TOTAL	1,153	87	...	...	...	453	556
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	...	44,321	223,746	69,514	55,642	1,198,901	424,709
A. + D. TOTAL RECEIPTS	1,153	87	145,000	69,200	54,800	401,420	556
B. + C. TOTAL PAYMENTS	1,153	44,408	223,746	69,514	55,642	1,199,354	425,265
ADVANCES MADE TO COMPANIES FROM MONEY RAISED UNDER ACT 51 VICT., CHAPTER 5	...	...	...	...	...	...	...
TO 31ST MARCH 1899.							
ON ACCOUNT OF SHARE AND OTHER CAPITAL:							
Share Capital:							
India, at Contract Rates	...	...	575,000	133,000	157,654	...	...
England	1,500,000	500,000	...	...	...	3,000,000	1,836,462
Debentures:							
Nominal amount	*800,000*	...	...	...	...	*3,000,000*	...
Cash received ‖	797,750	...	...	...	...	2,995,500	...
Debenture Stock:							
Stock represented	...	...	...	...	...	...	...
Cash received	...	...	...	...	...	...	...
Capital not bearing Interest:							
India, at Contract Rates	...	...	...	...	...	...	...
England	15,385	...	...	...	...	18,595	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	2,313,135	500,000	575,000	133,000	157,654	6,014,095	1,836,462
ADVANCES MADE TO COMPANIES FROM MONEY RAISED UNDER ACT 51 VICT., CHAPTER 5	...	500,000	...	...	...	2,760,000	...
	2,313,135	1,000,000	575,000	133,000	157,654	8,774,095	1,836,462
ON ACCOUNT OF CAPITAL EXPENDITURE:							
Net Payments:							
India, at Contract Rates	1,303,798	421,167	591,870	132,493	144,376	7,123,967	793,381
England	1,009,337	571,161	...	...	...	3,824,061	326,913
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	(*a*) 2,313,135	992,328	591,870	132,493	144,376	10,948,028	1,120,294
BALANCE OF ACCOUNT WITH COMPANY:							
At Credit	...	7,672	...	507	13,278	...	716,168
At Debit	...	...	16,870	...	...	2,173,933	...

* Excluding East Indian Railway Company

† Although for convenience classed among the State Railways,

‡ Although for convenience the Rohilkund and Kumaon Railway is classed among the State

§ £147,000 Sterling Debentures were issued by the Company in England and sold for R20,34,195. This sum

‖ Excluding premium, which is included

¶ Mysore Railway Debenture Capital. The cash received in this case was £1,224,000,

(*a*) Besides £358,758 and Rx. 201,509 debited and Rx. 41,817 credited to Capital Account on account of Interest on Share Capital paid by the

RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1898-99; the RECEIPTS and March 1899; and the BALANCES at that Date.

							GUARANTEED.				
Indian Midland.	Rohilkund and Kumaon.‡	Hardwar-Dehra.	Southern Mahratta (including Mysore Railway).	Ahmedabad-Parantij.	Tapti Valley.	TOTAL.	Bombay, Baroda, and Central India.	Great Indian Peninsula.	Madras.	TOTAL.	GRAND TOTAL.
£	£	*Rx.*	£	*Rx.*	*Rx.*		£	£	£	£	
...	...	145,000	...	*2,200*	622,500	1,034,300	...	...	...	...	1,034,300
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
150,000	...	...	...	...	...	550,000	585,000	250,000	...	835,000	1,385,000
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
848	...	...	...	...	...	1,815	1,483	271	...	1,754	3,569
150,848	...	145,000	...	*2,200*	622,500	1,586,115	586,483	250,271	...	836,754	2,422,869
...	...	...	...	...	...	...	205,500	...	...	205,500	205,500
150,848	...	145,000	...	*2,200*	622,500	1,586,115	380,983	250,271	...	631,254	2,217,369
73,510	1,177	150,934	15,478	597	598,845	2,220,560	502,946	488,412	228,921	1,220,279	3,440,839
52,899	7,295	...	49,862	...	...	749,119	395,462	524,186	91,317	1,010,965	1,760,084
126,409	8,472	150,934	65,340	597	598,845	2,969,679	898,408	1,012,598	320,238	2,231,244	5,200,923
...	...	...	...	...	...	...	491,046	807,632	261,413	1,560,091	1,560,091
529	7	...	278	...	...	3,063	38,737	734	669	40,140	43,203
529	7	...	278	...	...	3,063	529,783	808,366	262,082	1,600,231	1,603,294
125,880	8,465	150,934	65,062	597	598,845	2,966,616	368,625	204,232	58,156	631,013	3,597,629
151,377	7	145,000	278	*2,200*	622,500	1,589,178	1,116,266	1,058,637	262,082	2,436,985	4,026,163
126,409	8,472	150,934	65,340	597	598,845	2,969,679	1,103,908	1,012,598	320,238	2,436,744	5,406,423
...	...	...	...	...	...	...	...	...	...	...	...
...	...	193,000	8,460	180,800	947,500	2,195,414	21,672	496,897	...	518,569	2,713,983
3,000,000	200,000	...	3,491,540	...	...	13,528,002	7,528,628	19,503,103	10,257,630	37,289,361	50,817,363
3,154,100	§147,000	...	*1,043,100*	...	...	*8,144,200*	*2,317,400*	*3,220,900*	*998,000*	*6,536,300*	*14,680,500*
3,141,600	§160,837	...	1,042,350	...	...	8,138,037	2,314,080	3,213,507	992,219	6,519,806	14,657,843
...	...	...	*1,200,000*	...	...	*1,200,000*	...	*2,701,450*	...	*2,701,450*	*3,901,450*
...	...	...	¶1,200,000	...	...	1,200,000	...	2,475,559	...	2,475,559	3,675,559
...	...	...	34	...	...	34	...	74,929	...	74,929	74,963
6,523	...	...	54,923	...	...	95,426	31,051	218,791	12,039	261,881	357,307
6,148,123	360,837	193,000	5,797,307	180,800	947,500	25,156,913	9,895,431	25,982,786	11,261,888	47,140,105	72,297,018
1,345,000	...	...	2,129,900	...	...	6,734,900	...	...	..	...	6,734,900
7,493,123	360,837	193,000	7,927,207	180,800	947,500	31,891,813	9,895,431	25,982,786	11,261,888	47,140,105	79,031,918
5,067,466	209,370	187,460	5,874,845	180,705	912,456	22,943,354	2,324,953	5,404,621	3,951,432	11,681,006	34,624,360
2,742,639	309,084	...	1,974,862	...	...	10,758,057	7,801,448	20,463,567	7,258,629	35,523,644	46,281,701
7,810,105	518,454	187,460	7,849,707	180,705	912,456	33,701,411	10,126,401	25,868,188	11,210,061	47,204,650	80,906,061
...	...	5,540	77,500	95	35,044	855,804	...	114,598	51,827	166,425	1,022,229
316,982	157,617	...	...	...	...	2,665,402	230,970	...	...	230,970	2,896,372

and South Indian Railway Company, Limited.
this line is the property of the Bengal Central Railway Company.
Railways, the portion of the line from Bhojupur to Kathgodam is the property of the Company.
was paid into the Calcutta Treasury, and at the Contract Rate is equivalent to a Sterling payment of £160,837.
under "Capital not bearing Interest"
of which the sum of £24,000 is included under "Capital not bearing Interest."
Secretary of State; Interest on advances made in India, less net traffic receipts, and interest on interest; and interest on excess Capital, respectively.

No. 87.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS between the BALANCES unadjusted at the com

	Unadjusted 1st April	
	Debits.	No. of Items.
Her Majesty's Imperial Government:		
Advances in India on account of the Emigration of Coolies and Supplies to Her Majesty's Ships on the East India Station	£ 10,925	1
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	(a)6,469	2
Ditto ditto to retired Hong-Kong Police	562	3
Enlistment of Natives of India for service in the Colonies, etc.	1,591	4
Remittances to India from Hong-Kong Regiment and Police, and Asiatic Artillery	10,877	5
Postal and Money Order Transactions	...	6
Little Basses Light Vessel Dues	...	7
Balances of Shipping Masters' Accounts	...	8
Defence Works at Aden	1,387	9
Royal Commission on Indian Expenditure	...	10
Indian Native Troops sent to Mombassa	27,718	11
Indian Native Troops sent to the Mauritius	...	12
Indian Native Troops employed at Suakin	...	13
Miscellaneous	33,902	14
	93,431	15
Her Majesty's Indian Government in London.		
Bills of Exchange payable in England (drawn between 1834 and 1864)	...	16
Family and Miscellaneous Remittances made by means of Rolls, etc.	...	17
Remittances by Administrators General	...	18
East Indian Railway Company Advances in England for purchase of Stores, etc.	...	19
Rajputana-Malwa Railway ditto ditto	...	20
South Indian Railway Company ditto ditto	...	21
Bengal and North-Western Railway Company ditto ditto	...	22
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States	...	23
Bills drawn by the Mission to the Court of Persia	...	24
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, etc.	(a) 155	25
Miscellaneous	...	26
	155	27
TOTAL £	93,586	28

(a) Differs from last year's closing balance for corrections since made;

INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1899, and mencement and close of that Year.

No. of Items.	Balances, 1898. Credits.	1898-99. India. Debits (Payments).	India. Credits (Receipts).	England. Debits (Payments).	England. Credits (Receipts).	Unadjusted Balances, 31st March 1899. Debits.	Credits.
	£	£	£	£	£	£	£
1	...	66,662	...	...	70,344	7,243	...
2	...	26,656	10	...	26,273	6,842	...
3	...	1,314	...	...	1,248	628	...
4	...	19,105	2,375	...	3,005	15,316	...
5	...	25,737	1,223	...	29,191	6,200	...
6	(a) 10,786	1,698	100,463	111,454	...	1,903	...
7	(a) 2,681	37	4,033	3,958	...	...	2,719
8	710	151	1,841	2,058	...	...	342
9	...	...	...	...	...	1,387	...
10	...	...	...	...	25	...	25
11	...	42,416	1,273	...	28,294	40,567	...
12	...	16,118	2,026	...	...	14,092	...
13	(a) 13,837	2,547	156	11,336	...	...	110
14	...	59,050	6,295	402	43,439	43,620	...
15	28,014	261,491	119,695	129,208	201,819	137,798	3,196
16	(b) 8,201	8,201	...	...	...	...	...
17	(a) 14,338	17	48,138	54,005	...	...	8,454
18	(a) 9,100	132	7,082	35,576	25,692	...	6,166
19	...	...	681,579	682,533	954	...	...
20	...	...	65,048	65,048	...	...	...
21	...	...	46,319	46,779	460	...	...
22	...	...	96,570	97,094	524	...	...
23	...	...	196,438	196,438	...	...	...
24	4,000	...	24,000	26,000	...	...	2,000
25	...	...	31,392	31,602	...	365	...
26	77	7,325	2,820	2,498	7,355	...	429
27	35,716	15,675	1,199,386	1,237,573	34,985	365	17,049
28	63,730	277,166	1,319,081	1,366,781	236,804	138,163	20,245

(b) Less than the closing balance in last year's Statement by £33, by which sum that balance was overstated.

No. 88.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, and AMOUNT of BILLS Discharged in INDIA, during the Year ended 31st March 1899, and AMOUNT of BILLS Outstanding at the close of the Year, and the SUMS in STERLING received in ENGLAND on account of those Amounts, respectively.

	Bills Outstanding on 1st April 1898.		Bills Drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1899.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
	₹	£	₹	£	₹	£	₹	£
Charged under Secretary of State's Bills:								
In Calcutta	12,19,000	80,117	12,10,90,349	8,062,116	12,06,83,349	8,033,813	16,26,000	108,420
In Madras	11,97,000	78,585	3,40,21,906	2,263,744	3,43,61,906	2,285,175	8,57,000	57,154
In Bombay	52,54,000	344,792	12,56,51,416	8,366,517	12,87,11,416	8,564,891	21,94,000	146,418
TOTAL .	76,70,000	503,494	28,07,63,671	18,692,377	28,37,56,671	18,883,879	46,77,000	311,992

For amount charged under Secretary of State's Bills:—

	₹
Amount of Bills drawn	28,07,63,671
Amount of Bills drawn if issued at 2s. the rupee . . .	18,69,23,770
Difference on account of Exchange	9,38,39 901

	s.	d.
The average rate of Exchange on Bills drawn during the year was	1	3·9784578

No. 89.—STATEMENT showing the CASH BALANCES at the commencement and at the close of the Year 1898-99.

DISTRIBUTION OF OPENING BALANCE.								Number of Treasuries.	Opening Balance, 1st April 1898.	PROVINCES.	Number of Treasuries.	Closing Balance, 31st March 1899.	DISTRIBUTION OF CLOSING BALANCE.							
Reserve Treasuries.		Presidency Banks.		Branches of Presidency Banks.		District Treasuries.							District Treasuries.		Branches of Presidency Banks.		Presidency Banks.		Reserve Treasuries.	
Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.						Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
	Rx.		*Rx.*		*Rx.*		*Rx.*		Rx.	India.		Rx.		*Rx.*		*Rx.*		*Rx.*		*Rx.*
1	929,133	1	573,525	1	65,821	13	592,317	16	2,160,796	India, General . . .	16	3,106,261	13	726,003	1	67,379	1	611,446	1	1,701,433
...	...	...	...	1	149,394	18	642,977	19	792,371	Central Provinces . . .	19	639,115	18	478,800	1	160,315	...	...	...	...
1	10,000	...	...	3	280,733	35	670,935	39	961,668	Burma	39	1,186,534	35	954,613	3	221,921	...	...	1	10,000
...	...	...	...	...	...	13	464,654	13	464,654	Assam	13	603,473	13	603,473	...	...	...	...	...	...
...	...	1	139,114	2	79,640	47	1,715,394	50	1,934,148	Bengal	50	2,495,108	47	2,201,800	2	123,420	1	169,888	...	...
...	...	...	...	5	312,110	48	1,346,988	53	1,659,098	N.-W. Provinces and Oudh .	53	1,792,710	48	1,467,400	5	325,310	...	...	...	...
...	...	...	...	2	77,987	33	698,542	35	776,529	Punjab	35	1,073,765	33	1,001,309	2	72,456	...	...	...	...
1	1,680,436	1	214,359	10	424,295	24	1,931,958	36	4,251,048	Madras	36	2,524,102	24	1,615,659	10	238,999	1	197,042	1	472,402
1	546,858	1	571,533	5	495,619	24	1,368,121	31	2,982,131	Bombay	31	3,345,436	24	1,257,472	5	358,071	1	720,727	1	1,009,166
4	3,166,427	4	1,498,531	29	1,885,599	255	9,431,886	292	15,982,443	Total India .	292	16,766,504	255	10,306,529	29	1,567,871	4	1,699,103	4	3,193,001
									£	England.		£								
								1	2,534,244	Home Treasury of the Government of India.	1	3,145,768								
								293	18,516,687	GRAND TOTAL .	293	19,912,272								

CALCUTTA;
The 9th January 1900.

A. F. COX,
Comptroller and Auditor General.

Government of India Central Printing Office.—No. 172 C. G.—10-2-900.—350.

APPENDIX A.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR

1898-99.

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No. 90.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREA during the Year 1898-99, including the amount of ADVANCES and REPAYMENTS on DENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	No. of Item.
		Rx.	*Rx.*	*Rx.*	*Rx.*	
Revenue	2	18,440,231	2,552,189	6,989,040	1,444,838	1
Exchange added to Revenue	2	121,771	...	...	...	2
Permanent Debt incurred—						
Sterling Debt—						
India 2½ p. c. Stock	76	...	...	...	...	3
Rupee Debt—						
3½ p. c. rupee loan	„	1,200,000	...	...	...	4
		1,200,000	...	...	...	5
Temporary Debt incurred	76A	...	...	...	...	6
Unfunded Debt—						
Deposits of Service Funds	79	120,950	...	...	...	7
Savings Bank Deposits	80	3,812,936	836	13,506	315	8
TOTAL		3,933,886	836	13,506	315	9
Deposits and Advances not bearing Interest—						
Balance of Provincial Allotments	68	177	19,929	415,342	86,004	10
Appropriation for Reduction or Avoidance of Debt	91	445,238	...	...	...	11
Excluded Local Funds	81	99,430	41,439	115,052	2,461	12
Railway Funds	82	74,665	...	...	...	13
Deposits of Sinking Funds	83	...	...	...	...	14
Departmental and Judicial Deposits	84	4,267,254	641,779	695,808	219,911	15
Advances	92	2,006,890	119,840	197,984	68,059	16
Suspense Accounts	93	1,586	3,111	549	1,053	17
Miscellaneous	95	42,757	...	...	...	18
TOTAL		6,937,997	826,098	1,424,735	378,388	19
Loans and Advances by Imperial Government	85	22,587	...	...	...	20
Loans and Advances by Provincial Governments	85A	...	100,017	44,339	116	21
Capital Receipts from Railway Companies—						
On account of Subscribed Capital	86	...	...	...	...	22
Repayments	86	1,560,091	...	...	...	23
Remittances—						
Inland Money Orders	96	26,155,178	...	...	...	24
Other Local Remittances	„	10,723,543	*—69,636*	*—2,878,549*	*—20,915*	25
Other Departmental Accounts	„	7,191,974	389,079	*—174,313*	591,206	26
Net Receipts by Civil Treasuries from—	„					
Post Office	„	1,008,178	394,866	1,511,545	592,752	27
Telegraph	„	*—101,351*	*—6,469*	*—13,127*	*—24,401*	28
Public Works	„	4,203,922	106,733	*—741,960*	*—1,073,129*	29
Guaranteed Railways	„	*—229,387*	...	...	...	30
Net Receipts from Civil Treasuries by—	„					
Marine	„	201,366	...	...	...	31
Military	„	9,786,135	...	...	...	32
Remittance Account between England and India	99	904,496	124	12,777	3,311	33
TOTAL		59,844,054	192,697	*—2,283,627*	68,224	34
Secretary of State's Bills drawn	88	...	...	...	...	35
Total Receipts		92,060,617	3,671,837	6,187,993	1,891,881	36
Opening Balance	89	2,160,796	792,371	961,668	464,654	37
GRAND TOTAL		94,221,413	4,464,208	7,149,661	2,356,535	38

SURIES of INDIA on the 31st March 1899; the amount of DEBT INCURRED and DISCHARGED VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESI- March 1899.

No. of Item.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL INDIA.	ENGLAND.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
1	20,62[illegible],863	12,503,542	9,360,147	14,286,477	14,860,034	101,062,361	242,561	101,304,922
2	...	...	...	...	...	121,771	...	121,771
3	...	...	...	...	...	...	5,297,654	5,297,654
4	...	...	...	...	...	1,200,000	...	1,200,000
5	...	...	...	...	...	1,200,000	5,297,654	6,497,654
6	...	...	...	...	...	...	4,500,000	4,500,000
7	...	...	...	3,160	17,489	141,599	...	141,599
8	23,646	13,378	64,141	39,057	41,874	4,009,689	...	4,009,689
9	23,646	13,378	64,141	42,217	59,363	4,151,288	...	4,151,288
10	222,123	389,464	128,302	116,425	89,585	1,467,351	...	1,467,351
11	...	...	...	...	...	445,238	...	445,238
12	62,509	105,896	88,238	88,932	243,127	847,084	...	847,084
13	...	...	...	...	...	74,665	...	74,665
14	894	...	...	...	12,186	13,080	...	13,080
15	3,639,477	3,813,722	2,301,447	2,441,398	2,276,938	20,297,734	...	20,297,734
16	185,855	144,070	502,127	251,896	5,283,780	8,761,401	243	8,761,644
17	1,384	8,306	6,373	9,730	35,635	67,727	...	67,727
18	...	...	...	...	...	42,757	...	42,757
19	4,112,242	4,461,458	3,026,487	2,908,381	7,941,251	32,017,037	243	32 017,280
20	103,112	...	258	10,570	2,708	139,235	...	139,235
21	110,267	194,462	97,145	85,467	181,640	813,453	...	813,453
22	269,000	145,000	...	...	620,300	1,034,300	1,388,569	2,422,869
23	...	...	...	...	...	1,560,091	43,203	1,603 294
24	...	...	...	...	...	26,155,178	...	26,155,178
25	*-10,123,481*	*—1,201,333*	2,468,676	*—3,930,419*	5,695,466	41,352	...	41,352
26	*—46,616*	*—1,112,087*	38,152	*—1,188,005*	*—4,977,066*	712,324	...	712,324
27	20,947	*—1,458,005*	*—850,104*	*—472,968*	*—528,483*	218,128	...	218,128
28	176,693	*—23,384*	*—25,252*	11,994	32,696	27,399	...	27,399
29	*—1,913,569*	377,734	833,734	*—826,574*	129,122	1,096,013	...	1,096,013
30	...	...	...	577,352	3,144,143	3,492,108	...	3,492,108
31	...	...	...	...	...	201,366	...	201,366
32	...	...	...	3,110,649	3,227,070	16,123,85[illegible]	...	16,123,854
33	130,774	41,723	5,558	84,872	135,446	1,319,081	236,804	1,555,885
34	*-11,755,252*	*—3,375,352*	2,470,764	*—2,633,099*	6,858,394	49,386,803	236,804	49,623,607
35	...	...	...	...	...	...	18,692,377	18,692,377
36	13,488,878	13,942,488	15,018,942	14,700,013	30,523,690	191,486,339	30,401,411	221,887,750
37	1,934,148	1,659,098	776,529	4,251,048	2,982,131	15,982,443	2,534,244	18,516,687
38	15,423,026	15 601,586	15,795,471	18,951,061	33,505,821	207,468,782	32,035,655	240,404,437

No. 90.—ACCOUNT of the AGGREGATE of BALANCES OF PUBLIC MONEY in the TREA during the Year 1898-99, including the amount of ADVANCES and REPAYMENTS on DENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	No. of Item.
		Rx.	*Rx.*	*Rx.*	*Rx.*	
Expenditure	3	24,082,575	1,665,625	4,047,580	1,131,683	1
Exchange charged as Expenditure	3	8,1[illegible]4,568	...	...	...	2
Add—Provincial Surpluses transferred to Deposits	3	177	19,929	415,342	86,004	3
Capital Outlay on Railways and Irrigation Works not charged to Revenue	3	1,063,429	*—16,483*	85,986	1,247,261	4
Exchange on Expenditure not charged to Revenue	3	386,637	...	...	...	5
TOTAL		33,717,386	1,669,071	4,548,908	2,464,948	6
Permanent Debt discharged—						
Sterling Debt—						
India 4 p. c Stock	,,	...	...	...	...	7
India 3½ p. c Debentures		...	...	...	...	8
Oude and Rohilkand Railway Debenture Stock		...	...	...	...	9
Rupee Debt—						
5½ p c.	76	100	...	...	...	10
5 p. c.	,,	17,032	...	...	...	11
4½ p c.	,,	3,870	...	...	...	12
4 p. c.	,,	165,146	...	...	...	13
3½ p. c.	,,	54,150	...	...	...	14
Treasury Bills	,,	630	...	...	...	15
Stock Notes	,,	...	...	...	...	16
TOTAL		240,928	...	...	...	17
Temporary Debt discharged	76A		...	...	...	18
Unfunded Debt—						
Special Loans	77	...	...	...	...	19
Deposits of Service Funds	79	96,846	...	...	...	20
Savings Bank Deposits	80	3,600,351	874	14,242	256	21
TOTAL		3,697,197	874	14 242	256	22
Deposits and Advances not bearing Interest—						
Excluded Local Funds	81	95,808	38,292	112.054	2,271	23
Railway Funds	82	70,618	...	...	...	24
Departmental and Judicial Deposits	84	4,126,345	649,046	706,685	207,195	25
Advances	92	1,822,511	93,664	188,525	88,124	26
Suspense Accounts	93	81,693	352	13,270	381	27
Exchange on Remittance Account	94	327,806	...	...	...	28
Miscellaneous	95	464,154	...	...	...	29
TOTAL		6,988,935	781,354	1,020,534	297.971	30
Loans and Advances by Imperial Government	85	13,340	...	...	...	31
Loans and Advances by Provincial Governments	85A	...	66,084	26,123	154	32
Payments to Railway Companies on Capital Account—						
For Discharge of Debentures	86	...	...	...	...	33
For Expenditure	,,	1,220,279	761,991	314,303	*—82,171*	34
Remittances—						
Inland Money Orders	96	26,177,541	...	...	...	35
Other Departmental Accounts	,,	526,447	120,661	*—2*	*—15*	36
Net Payments into Civil Treasuries by—	,,					
Post Office	,,	218,110	...	...	...	37
Telegraph	,,	26,758	...	...	...	38
Public Works	,,	4,187,017	115,767	*—780,246*	*—1,061,305*	39
Guaranteed Railways	,,	3,492,108	...	...	...	40
Net Issues from Civil Treasuries to—						
Marine	,,	*—16,124*	...	15,077	*—1,427*	41
Military	,,	2,453 534	309,291	803,741	134,651	42
Remittance Account between England and India	99	137,883	...	147	...	43
TOTAL		37,203,274	545,719	38,717	*—928,006*	44
Secretary of State's Bills paid	88	8,033,813	...	...	...	45
Total Disbursements		94,115,152	3,825,093	5,963,127	1,753,062	46
Closing Balance	89	3,106.261	639,115	1,186,534	603,473	47
GRAND TOTAL		94,221,413	4,464,208	7,149,661	2,356,535	48

SURIES of INDIA on the 31st March 1899; the amount of DEBT INCURRED and DISCHARGED VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESI- March 1899—*continued*.

No. of item.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	ENGLAND.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
1	9,672,553	5,680,365	5,173,787	10,133,434	9,922,665	71,510,267	16,303.197	87,813,464
2	...	...	...	...	...	8,184,568	...	8,184,568
3	222,123	389,464	128,302	116,425	89,585	1,467,351	...	1,467,351
4	416,828	247,435	448,852	53,157	215,711	3,762,176	770,160	4,532,336
5	...	...	...	...	...	386,637	...	386,637
6	10,311,504	6,317,264	5,750,941	10,303,016	10,227,961	85,310,999	17,073.357	102,384,356
7	...	...	...	...	...	...	478	478
8	...		...	...	...	...	3,000 000	3,000,000
9	...	...	...	...	...	...	383,500	383,500
10	...	...	...	...	...	100	...	100
11	...	...	...	...	...	17,032	...	17,032
12	...	...	...	...	...	3,870	...	3,870
13	...	...	...	...	...	165,146	...	165,146
14	...	...	...	...	...	54,150	...	54,150
15	...	...	...	...	...	630	...	630
16	3	...		...	5	8	...	8
17	3		...	...	5	240,936	3,383 9 8	3 624,914
18	...	...	...	...	...	...	6,000,000	6,000,000
19	...	272	...	...	...	272	...	272
20	...	...	...	2,937	8,272	108,055	...	108,055
21	11,764	7,868	46,453	24,382	47,593	3,748,783	...	3,748,783
22	11,764	8,140	46,453	27,319	50,865	3,857,110	...	3,857,110
23	59,379	107,557	86,570	92,745	236,949	831,625	...	831,625
24	...	...	...	...	...	70,618	...	70,618
25	3,481,158	3,749,470	2,291,341	2,581,149	2,197,104	19,989,493	...	19,989,493
26	115,146	120,575	348,397	275,370	5,291,947	8,344,259	...	8,344,259
27	48,260	1,165	8,177	32,970	16,066	202,334	...	202,334
28	...	...	...	...	...	327,806	...	327,806
29	...	...	...	12,569	107 626	584,349	187	584.536
30	3,703,943	3,978,767	2,734,485	2,994,803	7,849,692	30,350,484	187	30,350,671
31	50,000	...	155	20,450	13,500	97,445	...	97,445
32	70,112	38,306	74,015	32,601	108,231	416,526	...	416,526
33	...	...	...	...	...	..	205,500	205,500
34	385,896	225,631	...	25,807	589,113	3,440,839	1,760,084	5,200,923
35	...	...	...	...	...	26,177,541	...	26,177,541
36	7	133,655	—565	—67,156	—7,089	705,943	...	705,943
37	...	...	...	...	...	218,110	...	218,110
38	...	...	...	..	...	26,758	...	26,758
39	—1,971,709	365,977	750,187	—837,596	115,242	883,334	...	883,334
40	...	...	...	...	...	3,492,108	...	3,492,108
41	46,764	...	—2	—1,360	156,318	199,246	...	199,246
42	317,812	2,740,642	5,364,087	1,615,472	2,384,624	16,123,854	...	16,123,854
43	1,822	504	1,350	28,428	107,032	277,166	1,366,781	1,643,947
44	—1,605,307	3,240,778	6,115,057	737,788	2,756,127	48,104,060	1 366,781	49,470,841
45	...	...	...	2,285,175	8,564,891	18,883,879	...	18,883,879
46	12,927,918	13,808,876	14,721,706	16,420,959	30,160,385	190,702,278	29,789,887	220,492,165
47	2,495,108	1,792,710	1,073,765	2,524,102	3,345,436	16,766,504	3,145,768	19,912 272
48	15,423,026	15,601,586	15,795,471	18,951,061	33,505,821	207,468,782	32,935,655	240,404,437

No. 91.—ACCOUNT of APPROPRIATION for REDUCION or AVOIDANCE of DEBT, for the Year ended 31st March 1899.

	India, General.	TOTAL OF INDIA.
	Rx.	*Rx.*
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT	445,238	445,238

No. 92.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1899.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	ENGLAND.	TOTAL.
Receipts.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
ADVANCES—												
Civil Advances	234,488	49,338	67,250	8,541	32,155	51,972	27,978	22,889	138,222	632,843	...	632,843
Advances for Rest Camps . .	...	130	...	...	...	1,259	1,204	316	...	2,909	...	2,909
Special Advances	182	...	...	...	49,197	19,314	253	13,641	53	82,640	...	82,640
Forest Advances	30,118	69,423	126,586	22,427	25,576	64,868	54,842	111,454	107,523	612,817	...	612,817
Revenue Advances—												
Advances for Survey Operations .	...	...	...	3,321	172	23	...	23,844	5,175	32,535	...	32,535
Salt and Excise Advances . .	...	3	...	...	...	...	...	8,116	1,728	9,847	...	9,847
Opium Advances	...	...	...	...	6,317	...	...	...	...	6,317	...	6,317
Stock Account—Opium . .	...	...	...	..	...	...	...	505	57,585	58,090	...	58,090
Advances Recoverable, Post Office .	62,330	...	...	...	...	...	...	...	...	62,330	...	62,330
Advances Recoverable, Marine .	32,803	...	...	...	...	...	...	...	...	32,803	...	32,803
Advances Recoverable, Military .	...	...	...	...	...	...	...	1,858	626	2,484	...	2,484
Advances Recoverable, P. W. D.—												
Buildings and Roads . . .	...	...	...	...	80	...	4,800	...	...	4,880	...	4,880
Irrigation	...	...	...	...	24,185	...	42,411	...	...	66,596	...	66,596
PERMANENT ADVANCES—												
Permanent Advances, Civil . .	156	936	160	75	269	1,098	460	232	902	4,288	...	4,288
Post Office Permanent Advances .	4,007	...	...	...	...	...	...	...	...	4,007	...	4,007

ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Colonial Govt., Ceylon	44,231	...	...	...	...	...	...	...	...	44,231	...	44,231
Ditto ditto, Mauritius	9,837	...	...	...	...	...	...	...	...	9,837	...	9,837
Ditto ditto, Straits Settlements	17,022	...	...	...	...	...	...	...	...	17,022	...	17,022
Berar Suspense Account	500,858	...	...	...	...	...	...	...	...	500,858	...	500,858
Account Current with Native States	84,253	...	...	34,595	47,904	51	369,834	69,041	26,370	632,048	...	632,048
Ditto ditto with Post Office	867,656	...	...	...	...	...	...	...	...	867,656		867,656
COINAGE ACCOUNTS—												
Mint Certificates	...	...	...	...	...	...	...	...	4,848,970	4,848,970	...	4,848,970
Bullion Advances for Coinage	11,953	...	...	...	...	...	...	...	93,568	105,521	...	105,521
Copper Coinage Account	55,016	...	...	...	...	...	...	...	3,058	58,074	...	58,074
Small Coin Depôt Balances	51,980	...	3,988	...	...	5,485	345	...	...	61,798	...	61,798
ENGLAND—												
REPAYMENT OF ADVANCES:												
Repayment by the Imperial Government of—												
Moiety of Expenditure in England in connection with the Mission to Abyssinia	...	...	...	...	...	...	...	...	...	...	243	243
Total Receipts	2,006,890	119,840	197,984	68,959	185,855	144,070	502,127	251,896	5,283,780	8,761,401	243	8,761,644

No. 92.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1899—*continued.*

Disbursements.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	ENGLAND.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
ADVANCES—												
Civil Advances	236,267	24,064	65,482	6,606	24,431	56,050	27,634	26,444	111,195	578,173	...	578,173
Advances for Rest Camps	...	130	...	...	...	1,158	1,309	311	...	2,908	...	2,908
Special Advances	373	...	...	...	20,339	139	...	10,009	6,794	37,654	...	37,654
Forest Advances	30,000	69,007	122,855	22,911	25,854	62,066	57,118	111,592	108,625	610,028	...	610,028
Revenue Advances—												
Advances for Survey Operations	...	...	...	2,446	19	271	...	22,859	4,233	29,828	...	29,828
Salt and Excise Advances	...	3	...	...	...	...	...	7,122	1,872	8,997	...	8,997
Opium Advances	...	...	...	...	3,606	...	...	...	...	3,606	...	3,606
Stock Account—Opium	...	...	...	...	...	...	...	467	61,312	61,779	...	61,779
Advances Recoverable, Post Office	57,391	...	...	...	...	...	...	...	...	57,391	...	57,391
Advances Recoverable, Marine	30,696	...	...	...	...	...	...	...	...	30,696	...	30,696
Advances Recoverable, Military	5,801	...	...	...	...	...	...	...	...	5,801	...	5,801
Advances Recoverable, P. W. D.—												
Buildings and Roads	...	...	...	...	80	...	...	...	...	80	...	80
Irrigation	...	...	...	...	2,808	...	26,659	...	...	29,467	...	29,467
PERMANENT ADVANCES—												
Permanent Advances, Civil	321	447	188	172	438	840	494	305	302	3,507	...	3,507
Post Office Permanent Advances	2,862	...	...	...	...	...	...	...	...	2,862	....	2,862
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Colonial Govt., Ceylon	43,976	...	...	...	...	...	...	...	...	43,976	...	43,976
Ditto ditto, Mauritius	9,115	...	...	...	...	...	...	...	...	9,115	...	9,115
Ditto ditto, Straits Settlements	8,018	...	...	...	...	...	...	...	...	8,018	...	8,018
Berar Suspense Account	449,821	...	...	...	...	...	...	...	...	449,821	...	449,821
Account Current with Native States	76,042	13	...	30,573	37,571	51	235,183	84,170	26,684	490,287	...	490,287
Ditto ditto with Post Office	871,828	...	...	...	...	...	...	...	...	871,828	...	871,828
COINAGE ACCOUNTS—												
Mint Certificates	...	...	...	...	...	...	...	...	4,833,892	4,833,892	...	4,833,892
Small Coin Depôt Balances	...	...	...	25,416	...	...	...	12,091	137,038	174,545	...	174,545
Total Disbursements	1,822,511	93,664	188,525	88,124	115,146	120,575	348,397	275,370	5,291,947	8,344,259	...	8,344,259

No. 93.—SUSPENSE ACCOUNTS for the Year ended 31st March 1899.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total, India.	England.	TOTAL.
Receipts—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
SUSPENSE ACCOUNTS—												
Suspense Account, Civil	166	...	...	238	...	1,285	...	...	...	1,689	...	1,689
English Stores Suspense Account	...	...	...	...	90	...	...	...	...	90	...	90
Post Office Suspense Account	30	...	...	...	...	...	...	...	...	30	...	30
Guaranteed Railway's Unadjusted Items	2	...	...	...	...	...	...	...	...	2	...	2
Bhopal Coinage Suspense Account	...	...	...	...	...	...	...	...	24,932	24,932	...	24,932
CHEQUES AND BILLS—												
Pre-audit Cheques	...	61	...	...	1,181	1,035	...	8,656	268	11,201	...	11,201
Cheques issued, Local Funds	...	...	...	...	...	1,082	...	...	...	1,082	...	1,082
Bills Payable	...	...	...	...	...	...	...	10	...	10	...	10
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	...	35	...	56	...	110	...	953	18	1,172	...	1,172
Military	410	...	...	...	...	...	...	...	8,334	8,744	...	8,744
Marine	488	...	...	...	...	...	...	...	...	488	...	488
Public Works Cash Balances—												
Buildings and Roads	264	...	...	368	113	...	...	...	...	745	...	745
Irrigation	...	...	293	...	...	511	172	...	802	1,778	...	1,778
Railway Revenue	...	...	...	391	...	4,283	5,205	...	1,281	11,160	...	11,160
Railway Capital	226	3,015	256	...	...	...	996	111	...	4,604	...	4,604
Total Receipts	1,586	3,111	549	1,053	1,384	8,306	6,373	9,730	35,635	67,727	...	67,727
Disbursements—												
SUSPENSE ACCOUNTS—												
Suspense Account, Civil	...	47	1,328	...	1,714	...	156	1,495	...	4,740	...	4,740
Capitalised Outstandings	...	...	...	...	8,294	...	...	...	63	8,357	...	8,357
Kashmir Coinage Suspense Account	...	...	...	...	...	...	...	...	2,360	2,300	...	2,360
CHEQUES AND BILLS—												
Pre-audit Cheques	...	...	1,252	...	...	...	890	...	...	2,142	...	2,142
Cheques issued, Local Funds	...	...	...	...	...	...	...	...	2,038	2,038	...	2,038
Departmental Cheques	...	...	...	...	...	...	...	...	3,188	3,188	...	3,188
Bills payable	1,171	...	...	...	...	...	...	...	...	1,171	...	1,171
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	21,340	...	8,797	...	28,065	...	4,404	...	...	62,606	...	62,606
Post Office	51,572	...	...	...	...	...	...	...	...	51,572	...	51,572
Telegraph	1,153	...	...	...	...	...	...	...	...	1,153	...	1,153
Military	5,435	...	...	...	...	...	...	22,889	...	28,324	...	28,324
Public Works Cash Balances—												
Buildings and Roads	...	95	329	...	...	231	2,727	963	5,485	9,830	...	9,830
Irrigation	242	...	...	...	93	...	...	...	...	335	...	335
Railway Revenue	780	210	1,564	...	3,365	...	...	7,623	...	13,542	...	13,542
Railway Capital	...	...	...	381	6,729	934	...	...	2,932	10,976	...	10,976
Total Disbursements	81,693	352	13,270	381	48,260	1,165	8,177	32,970	16,066	202,334	...	202,334

No. 94.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNT, for the Year ended 31st March 1899.

	Page.	Sterling Amount.	Amount of Exchange.	Amount of Exchange.
		£	Rx.	Rx.
Exchange brought to account—				
On Expenditure in England	9	16,303,107		8,184,568
„ Revenue in England	5	*242,561*		*121,771*
„ Net Expenditure in England charged against Revenue		16,060,636		8,062,797
„ Expenditure in England not charged to Revenue	9	770,160		386,637
		16,830,796		8,449,434
Credited as Revenue, under the head "Exchange"	5			*75,421*
				8,374,013
Exchange involved in Remittances from India—		£		
On Bills and Telegraphic Transfers	251	18,692,377		9,38 ,090
On Railway Companies—Capital Account	103	*78,634*		*5 ,868*
		18,613,743		9,332,122
Remittance Account—				
Postal and Money Order Transactions	103	111,454		54,509
East Indian Railway Advances	„	681,579		396,303
Rajputana-Malwa Railway Advances	„	65,?48		34,161
South Indian Railway Advances	„	46,319		24,209
Bengal and North-Western Railway Advances	„	96,570		50,?61
Family and Miscellaneous Remittances made by means of Rolls, etc.	„	54,005		26,946
Other Transactions	„	75,002		43,8 4
		1,129,977		630,303
			17,483,766	8,701,819
Exchange involved in Remittances from India in excess of that brought to account during the year			652,970	Whereon Exchange at average rate is . 327,806

No. 95.—ACCOUNT of RECEIPTS and DISBURSEMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS, ADVANCES, ETC., for the Year ended 31st March 1899.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	ENGLAND.	TOTAL.
Receipts.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
MISCELLANEOUS—												
Adjusting Account of Imperial Loans	3	...	...	...	...	...	...	...	...	3	...	3
London Bills Payable, Exchange	12,397	...	...	...	...	...	...	...	...	12,397	...	12,397
Government Account	30,357	...	...	...	...	...	...	...	...	30,357	...	30,357
Total Receipts	42,757	...	...	...	...	...	...	...	...	42,757	...	42,757
Disbursements.												
MISCELLANEOUS—												
Adjusting Account of Imperial Loans	3	...	...	...	...	...	...	...	...	3	...	3
London Bills Payable, Exchange	...	...	...	...	...	...	...	12,569	107,626	120,195	...	120,195
Exchange on advances to Railway Companies in India	464,151	...	...	...	...	...	...	...	...	464,151	...	464,151
ENGLAND—												
Miscellaneous Deposits:												
Portion of outstanding Principal and Interest of the South Indian Railway Company, repaid by the Company on the purchase of its undertaking by the State, claimed during the year by the person entitled thereto	...	...	...	...	...	...	...	...	...	...	187	187
Total Disbursements	464,154	...	...	...	...	...	...	12,569	107,626	584,349	187	584,536

No. 96.—ABSTRACT ACCOUNT of REMITTANCES during the Year ended 31st March 1899.

Receipts.	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
MONEY ORDERS	26,155,178	...	26,155,178	...	...	...	...	...	...	...	...	26,155,178
Other Local Remittances	153,291,707	153,250,355	10,723,543	*—691,636*	*—2,878,549*	*—20,915*	*—10,123,481*	*—1,201,333*	2,468,676	*—3,930,419*	5,695,466	41,352
OTHER DEPARTMENTAL ACCOUNTS—												
Account Current between Civil and Civil	19,200,592	19,195,034	5,863,059	*—475,666*	*—225,859*	104,274	1,982,493	*—1,186,834*	845,409	*—1,199,424*	*—5,701,894*	5,558
Do. do. Public Works and Telegraph, Public Works Accounts	145,166	41,038	16,945	9,027	8,392	3,840	14,744	11,176	16,981	12,341	10,682	104,128
Account Current between Post Office and Telegraph, Post Office Accounts	194,076	67,885	126,191	...	...	...	...	...	...	...	...	126,191
Transfers between Public Works Officers	24,478,408	24,478,408	709,332	855,718	43,154	483,092	*—2,043,853*	63,571	*—824,238*	*—922*	714,146	...
Transfers between Indian and Indo-European Telegraph	187,032	187,032	...	...	...	...	...	...	...	...	...	...
Account Current between Guaranteed Railways and Telegraph, Telegraph Accounts	17,134	6,909	10,225	...	...	...	...	...	...	...	...	10,225
Account Current between Guaranteed Railways and Public Works, Guaranteed Railway Accounts	853,944	387,722	466,222	...	...	...	...	...	...	...	...	466,222
TOTAL	45,076,352	44,364,028	7,191,974	389,079	*—174,313*	591,206	*—46,616*	*—1,112,087*	38,152	*—1,188,005*	*—4,977,066*	712,324
NET RECEIPTS BY CIVIL TREASURIES FROM POST OFFICE, TELEGRAPH, PUBLIC WORKS, AND GUARANTEED RAILWAYS—												
Account Current between Civil and Post Office, Civil Accounts	12,422,875	12,204,747	1,008,178	394,866	1,511,545	592,152	20,947	*—1,458,005*	*—850,104*	*—472,968*	*—528,483*	218,128
Account Current between Civil and Telegraph, Civil Accounts	749,276	721,877	*—101,351*	*—6,469*	*—13,127*	*—24,401*	176,693	*—23,384*	*—25,852*	11,994	32,696	27,399
Account Current between Civil and Public Works, Civils Accounts	24,057,658	22,961,645	4,203,922	106,733	*—741,960*	*—1,073,129*	*—1,913,569*	377,734	833,734	*—826,574*	129,122	1,096,013
Account Current between Civil and Guaranteed Railways, Civil Accounts	7,136,607	3,644,499	*—229,387*	...	...	...	...	...	...	577,352	3,144,143	3,492,108
TOTAL	44,366,416	39,532,768	4,881,362	495,130	756,458	*—505,378*	*—1,715,929*	*—1,103,655*	*—41,622*	*—710,196*	2,777,478	4,833,648
NET RECEIPTS FROM CIVIL TREASURIES BY MARINE, AND MILITARY—												
Account Current between Civil and Marine, Marine Accounts	283,319	81,953	201,366	...	...	...	...	...	...	...	...	201,366
Account Current between Civil and Military, Military Accounts	16,938,871	815,017	9,786,135	...	...	...	...	...	...	3,110,649	3,227,070	16,123,854
TOTAL	17,222,190	896,970	9,987,501	...	...	...	...	...	...	3,110,649	3,227,070	16,325,220
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	1,319,081	...	904,496	124	12,777	3,311	130,774	41,723	5,558	84,872	135,446	1,319,081

Disbursements.												
Money Orders	...	26,177,541	26,177,541	...	...	...	...	...	...	...	...	26,177,541
OTHER DEPARTMENTAL ACCOUNTS—												
Accounts Current between Military and Military	174,851	175,141	32,846	...	...	...	...	...	...	—19,358	—13,198	290
Ditte ditto Public Works and Telegraph, Telegraph Accounts	41,039	145,167	104,128	...	...	...	...	...	...	...	...	104,128
Account Current between Post Office and Telegraph, Telegraph Accounts	67,875	194,056	126,181	...	...	...	...	...	...	...	...	126,181
Account Current between Guaranteed Railways and Telegraph, Guaranteed Railway Accounts	6,909	17,134	10,225	...	...	...	...	...	...	...	...	10,225
Account Current between Guaranteed Railways and Public Works, Public Works Accounts	388,824	853,943	253,067	120,661	—2	—15	7	133,655	—565	—47,798	6,109	465,119
TOTAL	679,498	1,385,441	526,447	120,661	—2	—15	7	133,655	—565	—67,156	—7,089	705,943
NET PAYMENTS INTO CIVIL TREASURIES BY POST OFFICE, TELEGRAPH, PUBLIC WORKS AND GUARANTEED RAILWAYS—												
Account Current between Civil and Post Office, Post Office Accounts	12,261,016	12,479,126	218,110	...	...	...	...	...	...	...	...	218,110
Account Current between Civil and Telegraph, Telegraph Accounts	722,438	749,196	26,758	...	...	...	...	...	...	...	...	26,758
Account Current between Civil and Public Works Public Works Accounts	29,776,108	30,659,442	4,187,017	115,767	—780,246	—1,061,305	—1,971,709	365,977	750,187	—837,596	115,242	883,334
Account Current between Civil and Guaranteed Railways, Guaranteed Railway Accounts	3,628,738	7,120,846	3,492,108	...	...	...	...	...	...	...	...	3,492,108
TOTAL	46,388,300	51,008,610	7,923,993	115,767	—780,246	—1,061,305	—1,971,709	365,977	750,187	—837,596	115,242	4,620,310
NET ISSUES FROM CIVIL TREASURIES TO MARINE AND MILITARY—												
Account Current between Civil and Marine, Civil Accounts	82,417	281,663	—16,124	...	15,077	—1,427	46,764	...	—2	—1,360	156,318	199,246
Account Current between Civil and Military, Civil Accounts	845,669	16,969,723	2,453,534	309,291	803,741	134,651	317,812	2,740,642	5,364,087	1,615,472	2,384,624	16,123,854
TOTAL	928,286	17,251,386	2,437,410	309,291	818,818	133,224	364,576	2,740,642	5,364,085	1,614,112	2,540,942	16,323,100
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	...	277,166	137,883	...	147	...	1,822	504	1,350	28,428	107,032	277,166

No. 97.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1899.

Abstract.

	Net Receipts + Payments—
	Rx.
INDIA, GENERAL	+10,723,543
CENTRAL PROVINCES	*—691,636*
BURMA	*—2,878,549*
ASSAM	*—20,915*
BENGAL	*—10,123,481*
N.-W. PROVINCES AND OUDH	*—1,201,333*
PUNJAB	+2,468,676
MADRAS	*—3,930,419*
BOMBAY	+5,695,466
TOTAL	+ 41,352

No. 97.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1899—*continued.*

Details.	India, General.			Central Provinces.			Burma.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	9,199,781	9,199,781	...	548,294	548,294	...	3,079,395	3,079,395	...
Forest Remittances	44,624	49,592	— *4,968*	181,025	180,735	+ 290	1,055,099	1,057,666	— *2,567*
Post Office Remittances—									
Transfers between Postal Officers	770,950	776,645	— *5,695*	...	...	...	...	...	...
Treasury Suspense Account	22,487,024	22,487,613	— *589*	...	...	...	...	...	...
Mint Remittances	1,515,832	1,496,504	+ 19,328	...	...	...	...	...	...
Small Coin Depôt Remittances	213,700	213,700	...	...	...	...	49,034	49,034	...
Bengal Remittances	3,497,160	3,497,160	...	...	...	...	...	...	...
Miscellaneous Remittances	84,490	84,252	+ 238	...	...	...	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	24,044	24,400	— *356*	8,050	8,050	...	1,192,405	1,190,195	+ 2,210
Foreign Supply Bills	678,188	681,136	— *2,948*	223,452	221,021	+ 2,431	1,385	1,350	+ 35
Remittance Transfer Receipts since April 1873	45,120	45,453	— *333*	46,311	47,546	— *1,235*	285,888	286,124	— *236*
Foreign Remittance Transfer Receipts	472,482	480,110	— *7,628*	29,543	29,708	— *165*	57,876	59,337	— *1,461*
Emigrants' Remittance Receipts	9,254	9,442	— *188*	...	...	...	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	20,192,812	9,346,456	+ 10,846,356	125,000	815,273	— *690,273*	50,721	2,925,954	—*2,875 233*
Central Adjusting Account	781,127	900,801	— *119,674*	134	2,818	— *2,684*	8,572	9,869	— *1,297*
TOTAL	60,016,588	49,293,045	10,723,543	1,161,809	1,853,445	— *691,636*	5,780,375	8,658,924	—*2,878,549*

No. 9.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1899—*continued.*

Details—*continued.*	ASSAM.			BENGAL.			N.-W. PROVINCES AND OUDH.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—*continued.*									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	912,230	912,230	...	7,454,841	7,454,841	...	7,336,487	7,336,487	...
Opium Remittances	...	...	...	930,797	909,897	+ 20,900	...	...	...
Salt Remittances	...	...	...	13,229	13,229	...	...	...	...
Customs Remittances	...	...	...	3,782,506	3,782,506	...	...	...	...
Forest Remittances	67,470	67,388	+ 82	140,762	141,285	— *523*	214,902	215,691	— *789*
Small Coin Depôt Remittances	38,934	38,934	...	...	...	...	9,485	9,485	...
Judicial Remittances	...	...	...	433	433	...	...	...	...
Miscellaneous Remittances	...	...	...	19,671	18,359	+ 1,312	89,981	89,727	+ 254
REMITTANCES BY BILLS—									
Supply Bills since April 1873	40,093	41 301	— *1,208*	1,144,507	1,142,303	+ 2,204	442,450	440,819	+ 1,631
Foreign Supply Bills	313,780	309,198	+ 4,582	8,961	9,111	— *150*	7,882	7,803	+ 79
Remittance Transfer Receipts since April 1873	30,987	28,821	+ 2,166	509,389	512,913	— *3,524*	337,345	336,715	+ 630
Foreign Remittance Transfer Receipts	4,832	4,851	— *19*	37,735	35,971	+ 1,764	419,084	433,795	— *14,711*
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	221,516	247,254	— *25,738*	666,644	10,816,187	—*10,149,543*	1,912,211	3,084,132	—*1,171,921*
Central Adjusting Account	943	1,723	— *780*	13,587	9,508	+ 4,079	872	17,378	— *16,506*
TOTAL	1,630,785	1,651,700	— *20,915*	14,723,062	24,846,543	—*10,123,481*	10,770,699	11,972,032	—*1,201,333*

No. 97.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1899—*continued.*

Details—*continued.*	PUNJAB.			MADRAS.			BOMBAY.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—*contd.*									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	8,986,253	8,986,253	...	13,672,928	13,672,928	...	12,566,232	12,566,232	...
Salt Remittances	...	...	...	2,197,772	2,192,391	+ 5,381	...	...	...
Customs Remittances	...	...	...	276,915	276,915	...	...	...	...
Forest Remittances	166,966	166,699	+ 267	366,236	365,162	+ 1,074	209,810	209,810	...
Mint Remittances	...	...	...	...	...	...	4,893,196	4,893,257	— *61*
Small Coin Depôt Remittances	...	...	...	...	...	...	95,272	95,272	...
Miscellaneous Remittances	1,660	1,660	...	102,098	76,396	+ 25,702	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	78,906	77,722	+ 1,184	210,765	208,693	+ 2,072	1,860,062	1,867,239	— *7,177*
Foreign Supply Bills	151,381	149,572	+ 1,809	4,550	4,600	— *50*	757,601	768,114	— *10,513*
Remittance Transfer Receipts since April 1873	414,361	409,103	+ 5,258	231,962	223,532	+ 8,430	306,371	307,909	— *1,538*
Foreign Remittance Transfer Receipts	125,076	128,120	— *3,044*	82,892	84,953	— *2,061*	704,990	701,404	+ 3,586
Emigrants' Remittance Receipts	...	...	...	1,529	1,496	+ 33	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	2,516,592	40,000	+ 2,476,592	1,553,997	5,570,993	— *4,016,996*	6,442,632	835,876	+ 5,606,756
Central Adjusting Account	5,445	18,835	— *13,390*	69,093	23,097	+ 45,996	154,846	50,133	+ 104,413
TOTAL	12,446,640	9,977,964	+ 2,468,676	18,770,737	22,701,156	— *3,930,419*	27,991,012	22,295,546	+ 5,695,466

No. 98.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1899.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—												
ACCOUNT BETWEEN—												
India and Central Provinces—												
India Accounts	461,757	188,888	+275,869	...	...	...	...	...	...	...	...	−70
Central Provinces Accounts	187,981	463,920	...	*−275,939*	...	...	...	...	...	...	...	
India and Burma—												
India Accounts	354,052	134,830	+219,222	...	...	...	...	...	...	...	...	−58
Burma Accounts	134,489	353,769	...	...	*−219,280*	...	...	...	...	...	...	
India and Assam—												
India Accounts	23,644	421,504	*−397,860*	...	...	...	...	...	...	...	...	+29
Assam Accounts	421,506	23,617	...	...	...	+397,889	...	...	...	...	...	
India and Bengal—												
India Accounts	708,263	562,673	+145,590	...	...	...	...	...	...	...	...	+24
Bengal Accounts	562,118	707,684	...	...	...	...	*−145,566*	...	...	...	...	
India and N.-W. Provinces & Oudh—												
India Accounts	1,017,860	1,147,273	*−129,413*	...	...	...	...	...	...	...	...	+5,103
N.-W. Provinces & Oudh Accounts	1,147,132	1,012,616	...	...	...	...	...	+134,516	...	...	...	
India and Punjab—												
India Accounts	727,827	1,008,735	*−280,908*	...	...	...	...	...	...	...	...	+192
Punjab Accounts	1,008,738	727,638	...	...	...	...	...	...	+281,100	...	...	
India and Madras—												
India Accounts	1,634,461	438,262	+1,196,199	...	...	...	...	...	...	...	...	−75
Madras Accounts	442,546	1,638,820	...	...	...	...	...	...	...	*−1,196,274*	...	
India and Bombay—												
India Accounts	5,681,366	847,006	+4,834,360	...	...	...	...	...	...	...	...	−54
Bombay Accounts	847,447	5,681,861	...	...	...	...	...	...	...	...	*−4,834,414*	
Central Provinces and Burma—												
Central Provinces Accounts	158	862	...	*−704*	...	...	...	...	...	...	...	...
Burma Accounts	862	158	...	...	+704	...	...	...	...	...	...	
Central Provinces and Assam—												
Central Provinces Accounts	2	144	...	*−142*	...	...	...	...	...	...	...	...
Assam Accounts	144	2	...	...	...	+142	...	...	...	...	...	
Central Provinces and Bengal—												
Central Provinces Accounts	792	197,944	...	*−197,152*	...	...	...	...	...	...	...	−3
Bengal Accounts	197,949	800	...	...	...	...	+197,149	...	...	...	...	

Central Provinces and N.-W. Provinces & Oudh—													
Central Provinces Accounts . .	16,847	6,656	...	+10,191	...	...	...	...	...	...	...	≈	—65
N.-W. Provinces & Oudh Accounts	6,738	16,994	...	...	...	...	...	—10,256	...	...	...	≈	
Central Provinces and Punjab—													
Central Provinces Accounts . .	3,413	1,060	...	+2,353	...	...	...	...	...	...	...	≈	...
Punjab Accounts	1,060	3,413	...	...	...	...	...	...	—2,353	...	...	≈	
Central Provinces and Madras—													
Central Provinces Accounts . .	2,896	4,250	...	—1,354	...	...	...	...	...	...	...	≈	—1
Madras Accounts . . .	4,149	2,796	...	...	...	...	...	...	...	+1,353	...	≈	
Central Provinces and Bombay—													
Central Provinces Accounts . .	32,330	45,249	...	—12,919	...	...	...	...	...	...	...	≈	...
Bombay Accounts . . .	45,709	32,790	...	...	...	...	...	...	...	...	+12,919	≈	
Burma and Assam—													
Burma Accounts . . .	1,830	2,697	...	...	—867	...	...	...	...	...	...	≈	...
Assam Accounts . . .	2,697	1,830	...	...	...	+867	...	...	...	...	...	≈	
Burma and Bengal—													
Burma Accounts . . .	6,493	8,240	...	...	—1,747	...	...	...	...	...	...	≈	—28
Bengal Accounts . . .	8,287	6,568	...	...	...	...	+1,719	...	...	...	...	≈	
Burma and N.-W. Provinces & Oudh—													
Burma Accounts . . .	4,215	318	...	...	+3,897	...	...	...	...	...	...	≈	...
N.-W. Provinces & Oudh Accounts	317	4,214	...	...	...	...	...	—3,897	...	...	...	≈	
Burma and Punjab—													
Burma Accounts . . .	4,555	759	...	...	+3,796	...	...	...	...	...	...	≈	...
Punjab Accounts . . .	759	4,555	...	...	...	...	...	...	—3,796	...	...	≈	
Burma and Madras—													
Burma Accounts . . .	9,174	10,388	...	...	—1,214	...	...	...	...	...	...	≈	...
Madras Accounts . . .	10,388	9,174	...	...	...	...	...	...	...	+1,214	...	≈	
Burma and Bombay—													
Burma Accounts . . .	10,604	21,752	...	...	—11,148	...	...	...	...	...	...	≈	—15
Bombay Accounts . . .	21,737	10,604	...	...	...	...	...	...	...	...	+11,133	≈	
Assam and Bengal—													
Assam Accounts . . .	26,725	330,988	...	...	...	—304,263	...	...	...	...	...	≈	—16
Bengal Accounts . . .	330,997	26,750	...	...	...	...	+304,247	...	...	...	...	≈	
Assam and N.-W. Provinces & Oudh—													
Assam Accounts . . .	8,846	532	...	...	...	+8,314	...	...	...	...	...	≈	—1
N.-W. Provinces & Oudh Accounts	529	8,844	...	...	...	...	...	—8,315	...	...	...	≈	
Assam and Punjab—													
Assam Accounts	1,135	1,475	...	...	...	—340	...	...	...	...	...	≈	...
Punjab Accounts . . .	1,475	1,135	...	...	...	...	...	...	+340	...	...	≈	
Carried forward .	16,127,999	16,123,037	+5,863,059	-475,666	—225,859	+102,609	+357,549	+112,048	+275,291	—1,193,707	—4,810,362		+4,962

No. 98.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1899—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward .	16,127,999	16,123,037	+5,863,059	—475,666	—225,859	+102,609	+357,549	+112,048	+275,291	—1,193 707	—4,810,362	+4,962
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—*continued.*												
ACCOUNT BETWEEN—												
Assam and Madras—												
Assam Accounts	19	...	...	...	...	+19	...	...	...	...	...	...
Madras Accounts	...	19	...	...	...	...	...	...	...	—19	...	
Assam and Bombay—												
Assam Accounts	1,982	336	...	...	...	+1,646	...	...	...	...	...	...
Bombay Accounts	336	1,982	...	...	...	...	...	...	...	...	—1,646	
Bengal and N.-W. Provinces & Oudh—												
Bengal Accounts	1,524,330	93,369	...	...	...	...	+1,430,961	...	...	...	...	+661
N.-W. Provinces & Oudh Accounts .	93,379	1,523,679	...	...	...	...	...	—1,430,300	...	...	...	
Bengal and Punjab—												
Bengal Accounts	73,729	3,298	...	...	...	...	+70,431	...	...	...	...	—3
Punjab Accounts	3,290	73,724	...	...	...	...	...	...	—70,434	...	...	
Bengal and Madras—												
Bengal Accounts	71,630	15,737	...	...	...	...	+55,893	...	...	...	...	—3
Madras Accounts	15,711	71,607	...	...	...	...	...	...	...	—55,896	...	
Bengal and Bombay—												
Bengal Accounts	68,899	1,240	...	...	...	...	+67,659	...	...	...	...	+10
Bombay Accounts	1,308	68,957	...	...	...	...	...	...	...	...	—67,649	
N.-W. Provinces & Oudh and Punjab—												
N.-W. Provinces & Oudh Accounts .	91,845	128,650	...	...	...	...	...	—36,805	...	...	...	—67
Punjab Accounts	128,583	91,845	...	...	...	...	...	...	+36,738	...	...	
N.-W. Provinces & Oudh and Madras—												
N.-W. Provinces & Oudh Accounts .	11,334	17,198	...	...	...	...	...	—5,864	...	...	...	...
Madras Accounts	17,318	11,454	...	...	...	...	...	...	...	+5,864	...	
N.-W. Provinces & Oudh and Bombay—												
N.-W. Provinces & Oudh Accounts .	200,723	26,636	...	...	...	...	...	+174,087	...	...	...	...
Bombay Accounts	26,468	200,555	...	...	...	...	...	...	...	...	—174,087	
Punjab and Madras—												
Punjab Accounts	7,186	3,882	...	...	...	...	...	...	+3,304	...	...	...
Madras Accounts	3,946	7,250	...	...	...	...	...	...	...	—3,304	...	
Punjab and Bombay—												
Punjab Accounts	619,462	18,952	...	...	...	...	...	...	+600,510	...	...	+1
Bombay Accounts	18,971	619,480	...	...	...	...	...	...	...	...	—600,509	

Madras and Bombay—												
Madras Accounts . . .	69,899	22,261	...	...	...	...	...	...	...	+ 47,638	...	}
Bombay Accounts . . .	22,245	69,886	...	...	...	...	...	...	...	...	−47,641	} −3
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL	19,20,592	19,195,034	+5,863,059	−475,666	−225,859	+104,274	+1,982,493	−1,186,834	+ 845,409	−1,199,424	−5,701,894	+5,558
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—												
ACCOUNT BETWEEN—												
Military, Bengal, and Military, Punjab—												
Military, Bengal	73,847	11,616	+62,231	...	...	...	...	...	...	...	...	62,231
Military, Punjab	11,217	73,296	−62,079	...	...	...	...	...	...	...	....	−62,079
Military, Bengal, and Military, Madras—												
Military, Bengal	5,523	1,635	+3,888	...	...	...	...	...	...	...	...	3,888
Military, Madras	1,550	5,521	...	...	...	...	...	...	...	−3,971	...	−3,971
Military, Bengal, and Military, Bombay—												
Military, Bengal	10,381	11,028	−647	...	...	...	...	...	...	...	...	−647
Military, Bombay	11,153	10,506	...	...	...	...	...	...	...	...	647	647
Military, Punjab, and Military, Madras—												
Military, Punjab	348	18,920	−18,572	...	...	...	...	...	...	...	...	−18,572
Military, Madras . . .	19,520	947	...	...	...	...	...	...	...	18,573	...	18,573
Military, Punjab, and Military, Bombay—												
Military, Punjab	5,545	23,212	−17,667	...	...	...	...	...	...	...	...	−17,667
Military, Bombay . . .	22,742	5,097	...	...	...	...	...	...	...	...	17,645	17,645
Military, Madras, and Military, Bombay—												
Military, Madras . . .	9,059	4,303	...	...	...	...	...	...	...	4,756	...	4,756
ilitary, Bombay . . .	3,966	9,060	...	...	...	...	...	...	...	...	−5,094	−5,094
TOTAL ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY . .	174,851	175,141	−32,846	...	...	...	...	...	...	19,358	13,198	−290

No. 98.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1899—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNT CURRENT BETWEEN PUBLIC WORKS AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Public Works, India, and Telegraph—												
Public Works Accounts . .	35,005	18,060	16,945	...	...	...	...	...	...	...	...	16,945
Telegraph Accounts . . .	41,039	145,167	*—104,128*	...	...	...	...	...	...	...	...	*— 104,128*
Public Works, Central Provinces, and Telegraph—												
Public Works Accounts . .	9,275	248	...	9,027	...	...	...	...	...	...	...	9,027
Public Works, Burma, and Telegraph—												
Public Works Accounts . .	9,257	865	...	...	8,392	...	...	...	...	...	...	8,392
Public Works, Assam, and Telegraph—												
Public Works Accounts . .	3,928	88	...	...	...	3,840	...	...	...	...	...	3,840
Public Works, Bengal, and Telegraph—												
Public Works Accounts . .	16,068	1,324	...	...	...	...	14,744	...	...	...	...	14,744
Public Works, N.-W. Provinces and Oudh, and Telegraph—												
Public Works Accounts . .	14,444	3,268	...	...	...	...	...	11,176	...	...	...	11,176
Public Works, Punjab, and Telegraph—												
Public Works Accounts . .	31,490	14,509	...	...	...	...	...	...	16,981	...	...	16,981
Public Works, Madras, and Telegraph—												
Public Works Accounts . .	14,023	1,682	...	...	...	...	...	...	...	12,341	...	12,341

Public Works, Bombay, and Telegraph— Public Works Accounts . .	11,676	994	...	...	...	...	...	...	...	...	10,682	10,682
TOTAL ACCOUNT CURRENT BETWEEN P. W. & TELEGRAPH. Public Works Accounts . . .	145,166	41,038	16,945	9,027	8,392	3,840	14,744	11,176	16,981	12,341	10,682	104,128
Telegraph Accounts .	41,039	145,167	—104,128	...	...	...	...	...	...	...	...	—104,128
Net . . .	...	...	—87,183	9,027	8,392	3,840	14,744	11,176	16,981	12,341	10,682	...
ACCOUNT CURRENT BETWEEN POST OFFICE AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Post Office, India, and Telegraph— Post Office Accounts . . .	194,076	67,885	126,191	...	...	...	...	...	...	...	...	126,191
Telegraph Accounts . . .	67,875	194,056	—126,181	...	...	...	...	...	...	...	...	—126,181
TOTAL ACCOUNT CURRENT BETWEEN POST OFFICE AND TELEGRAPH. Post Office Accounts .	194,076	67,885	126,191	...	...	...	...	...	...	...	...	126,191
Telegraph Accounts .	67,875	194,056	—126,181	...	...	...	...	...	...	...	...	—126,181
Net . .	...	...	10	...	...	...	..	...	...	...	...	10
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS—												
Buildings and Roads Branch . .	1,871,797	2,520,353	727,273	—24,990	—179,723	—8,174	—45,276	—177,164	—273,446	—533,867	—133,189	—648,556
Irrigation Branch	1,021,245	52 ,042	—17,470	...	125,675	...	—69,054	11,345	36,787	437,275	—30,355	494,203
Railway Revenue	10,199,133	9,787,148	333,061	—160,350	—33,013	—24,930	—466,661	147,678	—418,403	277,048	757,045	411,985
Railway Capital	11,386,233	11,643,865	—333,532	1,041,058	130,215	516,196	—1,462,862	81,712	—169,086	—181,378	120,045	—257,632
TOTAL TRANSFERS BETWEEN PUBLIC WORKS OFFICERS	24,478,408	24,478,408	709,332	855,718	43,154	483,092	—2,043,853	63,571	—824,238	—922	714,146	...
TRANSFERS BETWEEN INDIAN AND INDO-EUROPEAN TELEGRAPH	187,032	187,032	...	...	...	...	...	...	...	...	...	...

No. 98.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1899—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
ACCOUNT CURRENT BETWEEN GUARANTEED RAILWAYS AND TELEGRAPH—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNT BETWEEN—												
Guaranteed Railways and Telegraph Department—												
Guaranteed Railways Accounts	6,909	17,134	—10 225	...	...	...	...	...	...	...	...	—10,225
Telegraph Accounts	17,134	6,909	10,225	...	...	...	...	...	...	...	...	10,225
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. AND TELEGRAPH — Guaranteed Ry. Accounts	6,909	17,134	—10,225	...	...	...	...	...	...	...	...	—10,225
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. AND TELEGRAPH — Telegraph Accounts	17,134	6,909	10,225	...	...	...	...	...	...	...	...	10,225
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. AND TELEGRAPH — Net	...	...	...	...	...	...	...	...	...	...	...	...
ACCOUNT CURRENT BETWEEN GUARANTEED RAILWAYS AND PUBLIC WORKS—												
ACCOUNT BETWEEN—												
Guaranteed Railways and Public Works, India—												
Guaranteed Railways Accounts	853,944	387,722	466,222	...	...	...	...	...	...	...	...	466,222
Public Works Accounts	227,797	480,864	—253,067	...	...	...	...	...	...	...	...	—253,067
Guaranteed Railways and Public Works, Central Provinces—												
Public Works Accounts	9,455	130,116	...	—120,661	...	...	...	...	...	...	...	—120,661
Guaranteed Railways and Public Works Accounts, Burma—												
Public Works Accounts	2	...	...	...	2	...	...	...	...	...	...	2
Guaranteed Railways and Public Works, Assam—												
Public Works Accounts	15	...	...	...	...	15	...	...	...	...	...	15
Guaranteed Railways and Public Works, Bengal—												
Public Works Accounts	3	10	...	...	...	...	—7	...	...	...	...	—7
Guaranteed Railways and Public Works, N.-W. Provinces and Oudh—												
Public Works Accounts	12,848	146,503	...	...	...	...	...	—133,655	...	...	...	—133,655
Guaranteed Railways and Public Works, Punjab—												
Public Works Accounts	656	91	...	...	...	...	...	...	565	...	...	565
Guaranteed Railways and Public Works, Madras—												
Public Works Accounts	60,877	13,079	...	...	...	...	...	...	...	47,798	...	47,798
Guaranteed Railways and Public Works, Bombay—												
Public Works Accounts	77,171	83,280	...	...	...	...	...	...	...	...	—6,109	—6,109
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. & PUBLIC WORKS — Guaranteed Ry. Accounts	853,944	387,722	466,222	...	...	...	...	...	...	...	...	466,222
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. & PUBLIC WORKS — P. W. Accounts	388,824	853,943	—253,067	—120,661	2	15	—7	—133,655	565	47,798	—6,109	—465,119
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. & PUBLIC WORKS — Net	...	...	213,155	—120,661	2	15	—7	—133,655	565	47,798	—6,109	—1,103

ACCOUNT CURRENT BETWEEN CIVIL AND POST OFFICE—													
ACCOUNT BETWEEN—													
India and Post Office—													
Civil Accounts	1,426,416	418,238	+1,008,178	...	...	...	...	...	...	...	...	...	
Post Office Accounts	417,786	1,425,964	*−1,008,178*	...	...	...	...	...	...	...	...		
Central Provinces and Post Office—													
Civil Accounts	519,875	125,009	...	+394,866	...	...	...	...	...	...	...	+1	
Post Office Accounts	125,018	519,883	*−394,865*	...	...	...	...	...	...	...	...		
Burma and Post Office—													
Civil Accounts	1,685,859	174,314	...	...	+1,511,545	...	...	...	...	...	...	...	
Post Office Accounts	173,314	1,684,859	*−1,511,545*	...	...	...	...	...	...	...	...		
Assam and Post Office—													
Civil Accounts	653,493	61,341	...	...	...	+592,152	...	...	...	...	...	...	
Post Office Accounts	61,341	653,493	*−592,152*	...	...	...	...	...	...	...	...		
Bengal and Post Office—													
Civil Accounts	3,059,290	3,038,343	...	...	...	...	+ 20,947	...	...	...	...	+17	
Post Office Accounts	3,038,357	3,059,287	*−20,930*	...	...	...	...	...	...	...	...		
N.-W. Provinces & Oudh and Post Office—													
Civil Accounts	1,149,711	2,607,716	...	...	...	...	...	*−1,458,005*	...	...	...	...	
Post Office Accounts	2,607,726	1,149,721	+1,458,005	...	...	...	...	...	...	...	...		
Punjab and Post Office—													
Civil Accounts	1,038,758	1,888,862	...	...	...	...	...	...	*−850,104*	...	...	...	
Post Office Accounts	1,889,062	1,038,958	+850,104	...	...	...	...	...	...	...	...		
Madras and Post Office—													
Civil Accounts	1,437,421	1,910,389	...	...	...	...	...	...	...	*−472,968*	...	...	
Post Office Accounts	1,910,391	1,437,423	+472,968	...	...	...	...	...	...	...	...		
Bombay and Post Office—													
Civil Accounts	1,452,022	1,980,535	...	...	...	...	...	...	...	...	*−528,483*	...	
Post Office Accounts	2,038,021	1,509,538	+528,483	...	...	...	...	...	...	...	...		
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND POST OFFICE. Civil Accounts	12,422,875	12,204,747	+1,008,178	+394,866	+1,511,545	+592,152	+ 20,947	*−1,458,005*	*−850,104*	*−472,968*	*−528,483*	+218,128	
Post Office Accounts	12,261,016	12,479,126	*−218,110*	...	...	...	...	...	...	...	...	*−218,110*	
Net	...	...	+790,068	+394,866	+1,511,545	+592,152	+20,947	*−1,458,005*	*−850,104*	*−472,968*	*−528,483*	+18	

No. 68.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1899—*continued.*

	Credits.	Debits.	India General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNT CURRENT BETWEEN CIVIL AND TELEGRAPH—												
ACCOUNT BETWEEN—												
India and Telegraph—												
Civil Accounts	99,307	200,658	*—101,351*	...	...	...	...	...	...	...	...	+664
Telegraph Accounts	201,322	99,307	+102,015	...	...	...	...	...	...	...	...	
Central Provinces and Telegraph—												
Civil Accounts	3,429	9,898	...	*—6,469*	...	...	...	...	...	...	...	...
Telegraph Accounts	9,892	3,423	+6,469	...	...	...	...	...	...	...	...	
Burma and Telegraph—												
Civil Accounts	77,992	91,119	...	...	*—13,127*	...	...	...	...	...	...	+90
Telegraph Accounts	91,080	77,863	+13,217	...	...	...	...	...	...	...	...	
Assam and Telegraph—												
Civil Accounts	7,178	31,579	...	...	...	*—24,401*	...	...	...	...	...	+6
Telegraph Accounts	31,579	7,172	+24,407	...	...	...	...	...	...	...	...	
Bengal and Telegraph—												
Civil Accounts	210,613	33,920	...	...	...	...	+176,693	...	...	...	...	*—49*
Telegraph Accounts	33,833	210,575	*—176,742*	...	...	...	...	...	...	...	...	
N.-W. Provinces and Oudh and Telegraph—												
Civil Accounts	25,419	48,803	...	...	...	...	...	*—23,384*	...	...	...	+19
Telegraph Accounts	48,822	25,419	+23,403	...	...	...	...	...	...	...	...	
Punjab and Telegraph—												
Civil Accounts	42,404	67,656	...	...	...	...	...	...	*—25,252*	...	...	+45
Telegraph Accounts	67,661	42,364	+25,297	...	...	...	...	...	...	...	...	
Madras and Telegraph—												
Civil Accounts	69,169	57,175	...	...	...	...	...	...	...	+11,994	...	+4
Telegraph Accounts	57,174	69,164	*—11,990*	...	...	...	...	...	...	...	...	
Bombay and Telegraph—												
Civil Accounts	213,765	181,069	...	...	...	...	...	...	...	...	+32,696	*—138*
Telegraph Accounts	181,075	213,909	*—32,834*	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND TELEGRAPH. Civil Accounts	749,276	721,877	*—101,351*	*—6,469*	*—13,127*	*—24,401*	+176,693	*—23,384*	*—25,252*	+11,994	+32,696	+27,399
Telegraph Accounts	722,438	749,196	*—26,758*	...	...	...	...	...	...	...	...	*—26,758*
Net	...	...	*—128,109*	*—6,469*	*—13,127*	*—24,401*	+176,693	*—23,384*	*—25,252*	+11,994	+32,696	+641

ACCOUNT CURRENT BETWEEN CIVIL AND GUARANTEED RAILWAYS—												
ACCOUNT BETWEEN—												
India and Guaranteed Railways—												
Civil Accounts	15,768	245,155	—229,387	...	...	...	...	...	...	...	...	} —3,721,495
Guaranteed Railway Accounts	3,628,738	7,120,846	—3,492,108	...	...	...	...	...	...	...	...	
Madras and Guaranteed Railways—												
Civil Accounts	1,154,265	576,913	...	...	...	...	...	...	...	+577,352	...	+577,352
Bombay and Guaranteed Railways—												
Civil Accounts	5,966,574	2,822,431	...	...	...	...	...	...	...	...	+3,144,143	+3,144,143
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND GUARANTEED RAILWAYS. Civil Accounts	7,136,607	3,644,499	—229,387	...	...	...	...	...	...	+577,352	+3,144,143	+3,492,108
Guaranteed Railway Accounts	3,628,738	7,120,846	—3,492,108	...	...	...	...	...	...	...	...	—3,492,108
Net	...	...	—3,721,495	...	...	...	...	...	...	+577,352	+3,144,143	...
ACCOUNT CURRENT BETWEEN CIVIL AND MARINE—												
ACCOUNT BETWEEN—												
India and Marine—												
Civil Accounts	35,045	18,921	+16,124	...	...	...	...	...	...	...	...	} —261
Marine Accounts	18,333	34,718	—16,385	...	...	...	...	...	...	...	...	
Burma and Marine—												
Civil Accounts	8,465	23,542	...	...	—15,077	...	...	...	...	...	...	} +851
Marine Accounts	24,391	8,463	+15,928	...	...	...	...	...	...	...	...	
Assam and Marine—												
Civil Accounts	1,442	15	...	...	...	+1,427	...	...	...	...	...	} ...
Marine Accounts	15	1,442	—1,427	...	...	...	...	...	...	...	...	
Bengal and Marine—												
Civil Accounts	20,224	66,988	...	...	...	...	—46,764	...	...	...	...	} +931
Marine Accounts	67,741	20,046	+47,695	...	...	...	...	...	...	...	...	
N.-W. P. and Oudh and Marine—												
Civil Accounts	...	...	...	...	...	...	...	...	...	...	...	} ...
Marine Accounts	9	9	...	...	...	...	...	...	...	...	...	
Punjab and Marine—												
Civil Accounts	2	...	...	...	...	...	...	...	+2	...	...	} ...
Marine Accounts	...	2	—2	...	...	...	...	...	...	...	...	
Madras and Marine—												
Civil Accounts	2,486	1,126	...	...	...	...	...	...	...	+1,360	...	} +32
Marine Accounts	862	2,190	—1,328	...	...	...	...	...	...	...	...	
Bombay and Marine—												
Civil Accounts	14,753	171,071	...	...	...	...	...	...	...	...	—156,318	} +567
Marine Accounts	171,968	15,083	+156,885	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MARINE Civil Accounts	82,417	281 663	+16,124	...	—15,077	+1,427	—46,764	...	+2	+1,360	—156,318	—199,246
Marine Accounts	283,319	81,953	+201,266	...	...	...	...	...	...	...	...	+201,366
Net	...	...	+217,490	...	—15,077	+1,427	—46,764	...	+2	+1,360	—156,318	+2,120

No. 98.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1899—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—												
ACCOUNT BETWEEN—												
India and Military, Bengal—												
Civil Accounts	115,226	1,167,535	—1,052,309	...	...	...	...	...	...	...	...	+8,105
Military Accounts	1,179,089	119,275	+1,060,414	...	...	...	...	...	...	...	...	
Central Provinces and Military, Bengal—												
Civil Accounts	4,999	129,137	...	—124,138	...	...	...	...	...	...	...	+283
Military Accounts	129,449	5,028	+124,421	...	...	...	...	...	...	...	...	
Burma and Military, Bengal—												
Civil Accounts	3,077	116	...	...	+2,961	...	...	...	...	...	...	+24
Military Accounts	723	3,660	—2,937	...	...	...	...	...	...	...	...	
Assam and Military, Bengal—												
Civil Accounts	12,355	146,915	...	...	...	—134,560	...	...	...	...	...	—175
Military Accounts	146,387	12,002	+134,385	...	...	...	...	...	...	...	...	
Bengal and Military, Bengal—												
Civil Accounts	25,054	300,659	...	...	...	...	—275,605	...	...	...	...	—692
Military Accounts	300,347	25,434	+274,913	...	...	...	...	...	...	...	...	
N.-W. P. and Oudh and Military, Bengal—												
Civil Accounts	72,955	2,747,031	...	...	...	...	...	—2,674,076	...	...	...	—4,778
Military Accounts	2,730,758	61,460	+2,669,298	...	...	...	...	...	...	...	...	
Punjab and Military, Bengal—												
Civil Accounts	19,212	203,594	...	...	...	...	...	...	—184,382	...	...	—2,783
Military Accounts	193,459	11,860	+181,599	...	...	...	...	...	...	...	...	
Madras and Military, Bengal—												
Civil Accounts	144	42	...	...	...	...	...	...	...	+102	...	+1
Military Accounts	43	144	—101	...	...	...	...	...	...	...	...	
Bombay and Military, Bengal—												
Civil Accounts	2,893	1,143	...	...	...	...	...	...	...	...	+1,750	+7
Military Accounts	1,013	2,756	—1,743	...	...	...	...	...	...	...	...	
India and Military, Punjab—												
Civil Accounts	29,203	98,675	—69,472	...	...	...	...	...	...	...	...	+29,574
Military Accounts	139,972	40,926	+99,046	...	...	...	...	...	...	...	...	
Central Provinces and Military, Punjab—												
Civil Accounts	125	514	...	—389	...	...	...	...	...	...	...	—1
Military Accounts	870	482	+388	...	...	...	...	...	...	...	...	

Burma and Military, Punjab—													
Civil Accounts	85	600	...	...	—515	...	...	...	...	...	...	}	+1
Military Accounts	601	85	+516	...	...	...	...	...	...	...	...	}	
Assam and Military, Punjab—													
Civil Accounts	79	143	...	...	...	—64	...	...	...	...	...	}	...
Military Accounts	143	79	+64	...	...	...	...	...	...	...	...	}	
Bengal and Military, Punjab—													
Civil Accounts	1,712	17,151	...	...	...	...	—15,439	...	...	...	...	}	—82
Military Accounts	15,771	414	+15,357	...	...	...	...	...	...	...	...	}	
N.-W. P. and Oudh and Military, Punjab—													
Civil Accounts	14,212	40,024	...	...	...	...	...	—25,812	...	...	...	}	—1,236
Military Accounts	34,206	9,630	+24,576	...	...	...	...	...	...	...	...	}	
Punjab and Military, Punjab—													
Civil Accounts	158,074	5,336,135	...	...	...	...	...	...	—5,178,061	...	...	}	—27,304
Military Accounts	5,300,054	149,297	+5,150,757	...	...	...	...	...	...	...	...	}	
Madras and Military, Punjab—													
Civil Accounts	204	2,688	...	...	...	...	...	...	...	—2,484	...	}	+3
Military Accounts	2,508	21	+2,487	...	...	...	...	...	...	...	...	}	
Bombay and Military, Punjab—													
Civil Accounts	860	54,512	...	...	...	...	...	...	...	...	—53,652	}	—957
Military Accounts	54,767	2,072	+52,695	...	...	...	...	...	...	...	...	}	
India and Military, Madras—													
Civil Accounts	26,145	491,824	—465,679	...	...	...	...	...	...	...	...	}	—3,071
Military Accounts	487,661	25,053	...	...	...	...	...	...	...	+462,608	...	}	
Central Provinces and Military, Madras--													
Civil Accounts	458	42,672	...	—42,214	...	...	...	...	...	...	...	}	+2
Military Accounts	42,658	442	...	...	...	...	...	...	...	+42,216	...	}	
Burma and Military, Madras—													
Civil Accounts	33,756	834,164	...	...	—800,408	...	...	...	...	...	...	}	+423
Military Accounts	831,856	31,025	...	...	...	...	...	...	...	+800,831	...	}	
Assam and Military, Madras—													
Civil Accounts	129	124	...	...	...	+5	...	...	...	...	...	}	—124
Military Accounts	...	129	...	...	...	...	...	...	...	—129	...	}	
Bengal and Military, Madras—													
Civil Accounts	568	26,690	...	...	...	...	—26,122	...	...	...	...	}	+4
Military Accounts	26,757	631	...	...	...	...	...	...	...	+26,126	...	}	
N.-W. P. and Oudh and Military, Madras—													
Civil Accounts	152	25,697	...	...	...	...	...	—25,545	...	...	...	}	—7
Military Accounts	25,695	157	...	...	...	...	...	...	...	+25,538	...	}	
Punjab and Military, Madras—													
Civil Accounts	2,422	2,817	...	...	...	...	...	...	—395	...	...	}	—28
Military Accounts	861	494	...	...	...	...	...	...	...	+367	...	}	
Madras and Military, Madras—													
Civil Accounts	56,667	1,664,564	...	...	...	...	...	...	...	—1,607,897	...	}	+2,599
Military Accounts	1,668,809	58,313	...	...	...	...	...	...	...	+1,610,496	...	}	
Bombay and Military, Madras—													
Civil Accounts	4,498	146,891	...	...	...	...	...	...	...	...	—142,393	}	+203
Military Accounts	146,706	4,110	...	...	...	...	...	...	...	+142,596	...	}	
Carried over Civil Accounts	585,264	13,482,057	—1,587,460	—166,741	—797,962	—134,619	—317,166	—2,725,433	—5,362,838	—1,610,279	—194,295		—12,896,793
Carried over Military Accounts	13,461,763	564,979	+9,786,135	...	...	...	...	...	...	+3,110,649	...		+12,896,784
Carried over Net			+8,198,675	—166,741	—797,962	—134,619	—317,166	—2,725,433	—5,362,838	+1,500,370	—194,295		—9

No. 98.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1899—*concluded.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward { Civil Accounts	585,264	13,482,007	—1,587,460	—166,741	—797,962	—134,619	—317,166	—2,725,433	—5,362,838	—1,610,279	—194,295	—12,896,793
Military Accounts	13,461,763	564,979	+9,786,135	...	...	...	...	...	...	+3,110,649	...	+12,896,784
Net			+8,198,675	—166,741	—797,962	—134,619	—317,166	—2,725,433	—5,362,838	+1,500,370	—194,295	—9
ACCOUNT BETWEEN—												
India and Military, Bombay—												
Civil Accounts	138,623	1,004,697	—866,074	...	...	...	...	...	...	...	...	
Military Accounts	1,000,657	134,674	...	...	...	...	...	...	...	...	+865,983	
Central Provinces and Military, Bombay—												
Civil Accounts	4,497	147,047	...	—142,550	...	...	...	...	...	...	...	
Military Accounts	145,061	2,503	...	...	...	...	...	...	...	...	+142,558	+8
Burma and Military, Bombay—												
Civil Accounts	152	5,931	...	...	—5,779	...	...	...	...	...	...	
Military Accounts	5,940	160	...	...	...	...	...	...	...	...	+5,780	+1
Assam and Military, Bombay—												
Civil Accounts	7	39	...	...	...	—32	...	...	...	...	...	
Military Accounts	39	7	...	...	...	...	...	...	...	...	+32	...
Bengal and Military, Bombay—												
Civil Accounts	50	696	...	...	...	...	—646	...	...	...	...	
Military Accounts	702	52	...	...	...	...	...	...	...	...	+650	+4
N.-W. P. and Oudh and Military, Bombay—												
Civil Accounts	84	15,293	...	...	...	...	...	—15,209	...	...	...	
Military Accounts	15,297	88	...	...	...	...	...	...	...	...	+15,209	...
Punjab and Military, Bombay—												
Civil Accounts	7,882	9,136	...	...	...	...	...	...	—1,249	...	...	
Military Accounts	7,194	5,946	...	...	...	...	...	...	...	...	+1,248	—1
Madras and Military, Bombay—												
Civil Accounts	75	5,268	...	...	...	...	...	...	...	—5,193	...	
Military Accounts	5,246	53	...	...	...	...	...	...	...	...	+5,193	...
Bombay and Military, Bombay—												
Civil Accounts	109,230	2,299,559	...	...	...	...	...	...	...	...	—2,190,329	
Military Accounts	2,296,972	106,555	...	...	...	...	...	...	...	...	+2,190,417	+88
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY. { Civil Accounts	845,869	16,969,723	—2,453,534	—309,291	—803,741	—134,651	—317,812	—2,740,642	—5,364,087	—1,615,472	—2,384,621	—16,123,854
Military Accounts	16,938,871	815,017	+9,786,135	...	...	...	...	...	...	+3,110,649	+3,227,070	+16,123,854
Net			+7,332,601	—309,291	—803,741	—134,651	—317,812	—2,740,642	—5,364,087	+1,495,177	+842,446	...

ACCOUNT CURRENT BETWEEN CIVIL AND PUBLIC WORKS—												
ACCOUNT BETWEEN—												
India and Public Works—												
Civil Accounts	7,553,470	3,349,548	+4,203,922	...	...	...	...	...	...	...	...	} +16,905
P. W. Accounts	5,497,496	9,684,513	—4,187,017	...	...	...	...	...	...	...	...	
Central Provinces & Public Works—												
Civil Accounts	887,256	780,523	...	+106,733	...	...	...	...	...	...	...	} —9,034
P. W. Accounts	1,931,066	2,046,833	...	—115,767	...	...	...	...	...	...	...	
Burma and Public Works—												
Civil Accounts	1,161,482	1,903,442	...	...	—741,960	...	...	...	...	...	...	} +38,286
P. W. Accounts	1,941,161	1,160,915	...	...	+780,246	...	...	...	...	...	...	
Assam and Public Works—												
Civil Accounts	36,519	1,109,648	...	...	...	—1,073,129	...	...	...	...	...	} —11,824
P. W. Accounts	1,804,691	743,386	...	...	...	+1,061,305	...	...	...	...	...	
Bengal and Public Works—												
Civil Accounts	2,509,758	4,423,327	...	...	...	...	—1,913,569	...	...	...	...	} +58,140
P. W. Accounts	5,149,426	3,177,717	...	...	...	...	+1,971,709	...	...	...	...	
N.-W. P. & Oudh and Public Works—												
Civil Accounts	3,258,346	2,880,612	...	...	...	...	...	+377,734	...	...	...	} +11,757
P. W. Accounts	3,060,856	3,426,833	...	...	...	...	...	—365,977	...	...	...	
Punjab and Public Works—												
Civil Accounts	4,064,768	3,231,034	...	...	...	...	...	...	+833,734	...	...	} +83,547
P. W. Accounts	5,118,594	5,868,781	...	...	...	...	...	...	—750,187	...	...	
Madras and Public Works—												
Civil Accounts	1,336,021	2,162,595	...	...	...	...	...	...	...	—826,574	...	} +11,022
P. W. Accounts	2,181,500	1,343,904	...	...	...	...	...	...	...	+837,596	...	
Bombay and Public Works—												
Civil Accounts	3,250,038	3,120,916	...	...	...	...	...	...	...	...	+129,122	} +13,880
P. W. Accounts	3,091,318	3,206,560	...	...	...	...	...	...	...	...	—115,242	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND PUBLIC WORKS. Civil Accts.	24,057,658	22,961,645	+4,203,922	+106,733	—741,960	—1,073,129	—1,913,569	+377,734	+833,734	—826,574	+129,122	+1,096,013
P. W. Accts.	29,776,108	30,659,442	—4,187,017	—115,767	+780,246	+1,061,305	+1,971,709	—365,977	—750,187	+837,596	—115,242	—883,334
Net			+16,905	—9,034	+38,286	—11,824	+58,140	+11,757	+83,547	+11,022	+13,880	+212,679

No. 99.—ACCOUNT of Receipts and Disbursements on REMITTANCE ACCOUNT between ENGLAND and INDIA, for the Year ended 31st March 1899.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	ENGLAND.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Postal & Money Order transactions in India	...	...	...	...	...	...	...	...	100,463	100,463	...	100,463
Little Basses' Light Vessel Dues	...	...	813	...	2,271	...	...	272	677	4,033	...	4,033
Balances of Shipping Masters' accounts	...	...	64	...	1,400	...	...	...	377	1,841	...	1,841
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	6	...	...	...	...	...	...	3	1	10	...	10
Enlistment of Natives of India for service in the Colonies—												
Military	172	...	...	...	...	...		2	2,201	2,375	...	2,375
Receipts on account of Suakin Force	...	...	...	...	...	...	...	...	156	156	...	156
Receipts on account of Indian Native Troops sent to Mombassa	...	...	...	...	...	...	...	...	1,273	1,273	...	1,273
Receipts on account of Indian Native Troops sent to the Mauritious	2,026	...	...	...	...	...	...	...	...	2,026	...	2,026
Somali Coast Protectorate—												
Civil	...	...	...	...	...	...	...	...	3,201	3,201	...	3,201
Unpaid Family Remittances on account of Hong-Kong Regiment and Police and Asiatic Artillery and Singapore Companies of Artillery—												
Civil	34	...	...	...	...	...	...	...	...	34	...	34
Military	1,189	...	...	...	...	...	...	...	...	1,189	...	1,189
Miscellaneous Receipts—												
Civil	...	...	53	...	...	327	...	...	88	468	...	468
Military	237	...	...	...	...	...	...	191	1,957	2,385	...	2,385
Marine	241	...	...	...	...	...	...	...	...	241	...	241
TOTAL	3,905	...	930	...	3,671	327	...	468	110,394	119,695	...	119,695
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Bills drawn by the Mission to the Court of Persia	24,000	...	...	...	...	...	...	...	...	24,000	...	24,000
Family and Miscellaneous Remittances made by means of Rolls—												
Military	30,928	...	...	...	...	...	...	4,895	11,384	47,207	...	47,207
Family Remittances, Indo-European Telegraph Department	931	...	...	...	...	...	...	...	...	931	...	931
Remittances by Administrators General	7,082	...	...	...	...	...	...	...	...	7,082	...	7,082
East Indian Railway Company: Advances in England for purchase of Stores, etc.	681,579	...	...	...	...	...	...	...	...	681,579	...	681,579
Rajputana-Malwa Railway: Do. do. do.	65,048	...	...	...	...	...	...	...	...	65,048	...	65,048
South Indian Railway Company: Do. do. do.	...	...	...	...	...	...	...	46,319	...	46,319	...	46,319
Bengal North-Western and Tirhoot Railway Company: Do. do. do.	...	...	...	...	96,570	...	...	...	...	96,570	...	96,570
Stores purchased in England chargeable to Provincial and Local Funds, and to Foreign States, etc.—												
Civil	639	105	1,368	37	6,270	1,864	1,516	10,906	8,109	30,814	...	30,814
Public Works	62,550	19	10,282	3,274	23,414	38,958	3,987	20,694	2,446	165,624	...	165,624

Pay and Pensions paid in England chargeable to Provincial and Local Funds, and to Foreign States, etc.—												
Civil	26,647	...	197	...	709	546	...	1,327	1,966	31,392	...	31,392
Stamps on Military Commission	2	...	...	...	...	...	...	8	10	20	...	20
Miscellaneous Receipts—												
Civil	887	...	...	...	115	20	55	251	943	2,271	...	2,271
Military	298	...	...	...	...	...	...	4	194	496	...	496
Public Works	...	...	...	...	25	8	...	...	...	33	...	33
TOTAL	900,591	124	11,847	3,311	127,103	41,396	5,558	84,404	25,052	1,199,386	...	1,199,386
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Repayment by Her Majesty's Treasury and other Public Departments, in respect of—												
Expenses attending the employment of Indian Native Troops sent to Mombassa	...	...	...	...	...	...	...	...	...	...	28,294	28,294
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station	...	...	...	...	...	...	...	...	...	...	70,344	70,344
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	...	...	...	...	...	...	...	...	...	...	26,273	26,273
Pensions paid in India to retired Hong-Kong Police	...	...	...	...	...	...	...	...	...	...	1,248	1,248
Expenses incurred in India in connection with the enlistment of Natives of India for service in the Colonies	...	...	...	...	...	...	...	...	...	...	3,005	3,005
Remittances paid in India on behalf of Officers and men of the Hong-Kong Regiment and Police and Asiatic Artillery	...	...	...	...	...	...	...	...	...	...	29,191	29,191
Moiety of expenditure in India in connection with the Mission to Abyssinia	...	...	...	...	...	...	...	...	...	...	1,494	1,494
Miscellaneous advances made in India	...	...	...	...	...	...	...	...	...	...	41,970	41,970
TOTAL	...	...	...	...	...	...	...	...	...	...	201,819	201,819
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Estates remitted from India by Adminstrators General by means of Bills on London	...	...	...	...	...	...	...	...	...	...	25,692	25,692
East Indian Railway Company: Transfer fees and miscellaneous refunds	...	...	...	...	...	...	...	...	...	...	954	954
South Indian Railway Company: Transfer fees and miscellaneous refunds	...	...	...	...	...	...	...	...	...	...	460	460
Bengal and North-Western Railway Company: Transfer fees and Miscellaneous refunds	...	...	...	...	...	...	...	..	...	...	524	524
Miscellaneous receipts	...	...	...	...	...	...	...	...	...	...	7,355	7,355
TOTAL	...	...	...	...	...	...	...	...	...	...	34,985	34,985
Total Receipts on Remittance Account between England and India £	904,496	124	12,777	3,311	130,774	41,723	5,558	84,872	135,446	1,319,081	236,804	1,555,885

No. 99.—ACCOUNT of Receipts and Disbursements on REMITTANCE ACCOUNT between ENGLAND and INDIA, for the Year ended 31st March 1899—*continued.*

Disbursements.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	ENGLAND.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Postal and Money Order transactions in India	...	...	...	...	...	...	...	...	1,698	1,698	...	1,698
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station—												
Civil	27,732	...	...	...	...	...	...	12,344	...	40,076	...	40,076
Military	...	...	...	...	...	...	...	...	112	112	...	112
Marine	26,474	...	...	...	...	...	...	...	...	26,474	...	26,474
Little Basses' Light Vessel Dues	...	...	9	...	26	...	...	2	...	37	...	37
Balances of Shipping Masters' accounts	...	...	5	...	...	...	...	78	68	151	...	151
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	11,133	...	...	...	...	...	...	10,620	4,790	26,543	...	26,543
Pensions paid in India to Naval and Greenwich Hospital pensioners	18	...	...	...	...	...	...	86	9	113	...	113
Pensions paid in India to retired Hong-Kong Police	...	...	...	...	14	59	1,229	12	...	1,314	...	1,314
Enlistment of Natives of India for service in the Colonies—												
Military	2,465	...	...	...	...	...	...	90	16,512	19,067	...	19,067
Public Works	38	...	...	...	...	...	...	...	...	38	...	38
Payments on account of Suakin Force	...	...	...	...	...	...	...	...	2,547	2,547	...	2,547
Payments on account of Indian Native Troops sent to Mombassa	2	...	...	...	...	...	...	...	42,414	42,416	...	42,416
Payments on account of India Native Troops sent to the Mauritious	16,118	...	...	...	...	...	...	...	...	16,118	...	16,118
Somali Coast Protectorate—												
Civil	...	...	...	...	...	...	...	...	1,968	1,968	...	1,968
Military	...	...	...	...	...	...	...	...	1 421	1,421	...	1,421
Marine	3,366	...	...	...	...	...	...	...	...	3,366	...	3,366
Payments of Remittances on account of Hong-Kong Regiment and Police and Asiatic Artillery and Singapore Companies of Artillery—												
Civil	2,283	...	...	...	...	...	...	...	...	2,283	...	2,283
Military	23,454	...	...	...	...	...	...	...	...	23,454	...	23,454
Miscellaneous Payments—												
Civil	1,095	...	121	...	69	419	1	...	2,026	3,731	...	3,731
Military	1,839	...	...	...	...	...	...	4,574	33,177	43,590	...	43,590
Public Works	271	...	...	...	...	...	...	...	...	271	...	271
Marine	4,703	...	...	...	...	...	...	...	...	4,703	...	4,703
TOTAL	124,991	...	135	...	109	478	1,230	27,806	106,742	261,491	...	261,491

HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of Rolls												
Military —	11	...	...	...	...	...	...	1	5	17	...	17
Remittances by Administrators General .	7	..	..	...	125	...	...	...	...	132	...	132
Bills of exchange payable in England (drawn between 1834-1864)	8,201	...	...	...	...	...	...	...	...	8,201	...	8,201
Miscellaneous Payments—												
Civil	4,398	...	...	...	1,588	...	2	364	55	6,407	...	6,407
Military	266	...	...	...	...	...	...	257	230	753	...	753
Public Works	2	...	12	...	...	26	118	...	...	158	...	158
Marine	7	...	...	...	...	...	...	...	...	7	...	7
TOTAL .	12,892	...	12	...	1,713	26	120	622	290	15,675	...	15,675
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT —												
Refund of portion of Advances received from Her Majesty's Treasury in respect of expenses attending the employment of Indian Native Troops at Suakin . .	...	...	...	..	...	...	...	...	...	...	11,336	11,336
Payments to Her Majesty's Treasury and other Public Departments, on account of—												
Postal and Money Order transactions .	...	...	...	..	...	...	...	...	...	...	111,454	111,454
Little Basses' Light Vessel Dues . .	...	...	...	...	...	...	...	...	...	...	3,958	3,958
Balances of Shipping Masters' accounts .	...	...	...	...	...	...	...	...	...	...	2,058	2,058
Miscellaneous	...	...	...	...	...	...	...	...	...	...	402	402
TOTAL .	...	...	...	..		...	...	...	...	...	129,208	129,208
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances .	...	...	...	...	...	...	...	...	...	...	54,005	54,005
Remittances by Administrators General .	...	...	...	...	...	...	...	...	...	...	35,576	35,576
East Indian Railway Company: Advances for purchase of Stores, etc. . .	...	...	...	...	...	...	...	...	...	...	682,533	682,533
Rajputana-Malwa Railway: Do. do. do.	...	...	...	...	...	...	...	...	...	...	65,048	65,048
South Indian Railway Company: Do. do.	...	...	...	...	...	...	...	...	...	...	46,779	46,779
Bengal and North-Western Railway Company: Do. do. . . .	...	...	...	...	...	...	...	...	...	...	97,094	97,094
Stores chargeable to Provincial and Local Funds and to Native States . .	...	...	...	...	...	...	...	...	...	...	196,438	196,438
Bills drawn by the Mission to the Court of Persia, in respect of advances made on Indian account	...	...	...	...	..	...	...	...	...	...	26,000	26,000
Pay and Pensions chargeable to Native States, Local Funds, etc. . . .	...	...	...	...	...	...	...	...	...	...	31,602	31,602
Miscellaneous payments to be brought to charge or recovered in India . .	...	...	...	...	...	...	...	...	...	...	2,498	2,498
TOTAL .	...	...	...	...	...	...	...	...	...	...	1,237,573	1,237,573
Total Disbursements on Remittance Account between England and India £	137,883	...	147	...	1,822	504	1,350	28,428	107,032	277,166	1,366,781	1,643,947

APPENDIX B

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

ACCOUNT

OF

EXCLUDED LOCAL FUNDS

FOR

1898-99.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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Details by Provinces of Cantonment Funds	296
" " of Town and Bazar Funds	298
" " of Port Funds	300
" " of Miscellaneous Funds	302

ACCOUNT of Excluded Local Funds

(The details are given in the following

Receipts.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds.		IV. Miscellaneous Funds.	Total.
			Presidency Funds.	Other Funds.		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue—						
Income from Land, the property of the Funds	30,348	3,937	94,239	714	30,770	160,008
Stamps—						
Sale of Stamps	...	281	...	...	...	281
Excise—						
License Fees and Duties	498	3,777	...	...	13,514	17,789
Provincial Rates—						
Rates and Cesses on Lands	13	741	...	...	...	754
Miscellaneous	...	484	...	...	255	739
Assessed Taxes—						
Taxes upon Houses	23,155	36,748	...	...	...	59,903
Licenses on Trades and Professions	2,464	1,700	...	...	...	4,164
Chowkidari Tax	4,013	1,919	...	...	...	5,932
Octroi	64,808	9,609	...	...	...	74,417
Miscellaneous (including Taxes on Horses and Carriages)	4,371	1,204	...	...	...	5,575
Registration—						
Fees and Miscellaneous	...	16	...	1	91	108
Interest—						
Interest on Government Securities and other Investments	988	1,467	17,659	6,865	10,504	37,483
Police—						
Fees, Fines, and Forfeitures	3,534	426	...	93	204	4,257
Unclaimed Property	91	287	...	...	...	378
Miscellaneous (including Cattle-pound receipts)	2,203	783	...	...	12,341	15,327
Marine—						
Hire of Vessels	...	...	8,664	6,491	...	15,155
Sale-proceeds of Vessels and Stores	...	...	...	716	...	716
Pilotage receipts	...	...	16,725	18,038	22,045	56,808
Other Fees and Dues	...	...	849,084	322,486	13,077	1,184,647
Education—						
School Fees	123	448	...	...	26,669	27,240
Miscellaneous	...	3,586	...	...	3,272	6,858
Medical—						
Hospital receipts (including sale of Medicines)	99	408	...	...	...	507
Minor Departments—						
Agriculture—						
Public Gardens	2,202	673	...	...	...	2,875
Sanitation—						
Conservancy Tax and Fees	18,349	982	651	...	...	19,982
Sales of Manure, etc.	5,187	1,337	...	...	...	6,524
Water-supply—						
Sale of Water	1,898	...	7,541	7,269	...	16,708
Other receipts	85	179	...	...	...	264
Superannuation—						
Contributions towards Pensions, etc.	...	...	...	3	...	3
Miscellaneous—						
Sales of old Materials	441	23	567	190	50	1,271
Sales of Land and Houses	12	2,169	75,724	334	5,214	83,453
Contributions (including Grants-in-aid from Government)	21,252	1,603	4,900	11,259	10,120	49,134
Rents of Houses	2,213	1,689	73,417	5,217	509	83,045
Sales of Fruit, Grass, etc.	14,460	571	91	500	95	15,717
Miscellaneous	18,179	11,394	24,515	6,757	13,951	74,796
Public Works—						
Tolls and Ferries	132	776	94,896	12,660	13,660	122,124
Miscellaneous	1,068	216	40,330	76	30,269	71,959
	222,186	89,433	1,309,003	399,669	206,610	2,226,901
Deposits and Advances—						
Loans from Government	...	...	...	3,700	...	3,700
Loans by Public Subscription	...	...	295,250	24,908	...	320,158
Sale-proceeds of Investments	...	...	15,062	4,723	332	20,117
Stock Account	...	...	88,814	2,318	...	91,132
Other Deposits and Advances	3,325	2,855	9,315	59,243	92	74,820
Total Receipts *Rx.*	225,511	92,288	1,717,434	494,561	207,034	2,736,828
Opening Balance *Rx.*	(a)44,059	(a)35,099	224,335	176,357	(a)53,077	532,927
GRAND TOTAL *Rx.*	269,570	127,387	1,941,769	670,918	260,111	3,269,755

(a) The difference between this and the closing balance of last year is explained in the detailed Accounts.

for the Year ended 31st March 1899.

Accounts marked I to IV.)

Disbursements.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REFUNDS—						
Refunds of Taxes	5,705	202	688	870	...	7,465
Miscellaneous Refunds	695	124	...	7,905	1,664	10,388
CHARGES OF COLLECTION OF REVENUE—						
Excise Establishments	...	...	...	...	168	168
Rate and Cess collecting Establishments	3,869	2,844	579	...	3,620	10,912
Other collecting Establishments	2,859	2,128	33,036	33,853	218	72,094
INTEREST—						
Interest on Debt	1,012	...	530,609	31,138	703	563,462
GENERAL ADMINISTRATION—						
Establishments engaged in General Management and Accounts	12,941	4,318	92,100	16,901	6,384	132,644
Contributions towards Establishment in Government Offices	524	262	...	1,505	722	3,013
LAW AND JUSTICE—						
Criminal Courts	78	204	...	62	...	344
Jails	87	84	...	...	...	171
POLICE—						
Executive Force	30,999	21,804	8,944	5,511	1,246	68,504
Miscellaneous (including Cattle-pounds)	841	1,176	...	515	10,643	13,175
MARINE—						
Dockyard and Port Establishments	...	...	114,819	62,847	2,887	180,553
Pilotage Establishments	...	...	16,367	9,204	17,315	42,886
Ship and Boat Establishments	...	...	28,799	16,281	1,628	46,708
Light-houses and Light-ships	...	...	25,025	9,962	...	34,987
Building, Purchase, and Repair of Ships	...	...	29,773	36,373	1,656	67,802
Miscellaneous	...	...	11,964	26,714	4,988	43,666
EDUCATION—						
Inspection	...	7	...	...	...	7
Colleges and Schools	190	2,795	...	...	31,922	34,907
Scholarships and Prizes	...	149	...	...	1,133	1,282
Grants-in-aid	1,002	699	...	8	251	1,960
Miscellaneous	...	277	...	...	4,298	4,575
MEDICAL—						
Professional Establishments	408	301	...	1,368	...	2,077
Hospitals and Dispensaries	13,208	2,551	4,675	109	6,820	27,363
Vaccination	730	830	...	...	143	1,703
MINOR DEPARTMENTS—						
Public Gardens (Establishment and other charges)	9,335	1,837	...	...	...	11,172
Cemeteries (Establishment and other charges)	915	34	...	...	...	949
Public Exhibitions and Fairs	...	467	...	...	...	467
Conservancy (Establishment and other charges)	85,693	17,001	221	325	235	103,475
Water-supply (Establishment and other charges)	6,774	140	4,670	...	...	11,584
Statistical Establishments	...	1	...	...	...	1
SUPERANNUATION—						
Pensions and Gratuities	26	126	7,580	4,354	1,313	13,399
MISCELLANEOUS—						
Rents, Rates, and Taxes	828	704	60,244	2,436	740	64,952
Petty Establishments	7,447	1,273	778	...	43	9,541
Miscellaneous	4,428	5,853	50,175	10,821	43,393	114,670
PUBLIC WORKS—						
Supervising Establishment, Tools and Plant	261	531	3,849	19,968	3,122	27,731
Stock not chargeable to any particular work	...	...	27,729	8,536	...	36,265
Original Works—						
Buildings	2,319	1,460	14,897	33,582	27	52,285
Roads	2,542	1,008	15,602	366	...	19,518
Port Appliances	...	...	28,593	29,499	...	58,092
Other Works	6,065	2,526	41,410	24,395	25,012	99,408
Maintenance and Repairs—						
Buildings	2,768	785	26,768	7,890	761	38,972
Roads	14,103	2,054	15,518	2,293	6,632	40,600
Port Appliances	...	...	32,659	11,450	...	44,109
Other Works	2,704	2,452	158,787	2,760	1,885	168,588
Petty Construction and Repairs	1,904	6,539	10,212	2,745	2,397	23,797
	223,260	85,546	1,397,070	422,546	183,969	2,312,391
DEPOSITS AND ADVANCES—						
Repayment of Loans from Government	1,175	...	29,460	5,201	...	35,836
Repayment of Loans from the Public	...	...	82,850	6,000	...	88,850
Investment in Government Securities or otherwise	842	4,879	37,505	22,530	4,415	70,180
Stock Account	...	...	82,665	2,236	...	84,901
Other Deposits and Advances	999	3,612	88,401	57,115	1,898	152,025
TOTAL DISBURSEMENTS . *Rx.*	226,276	94,037	1,717,951	515,637	190,282	2,744,183
CLOSING BALANCE . *Rx.*	43,294	33,350	223,818	155,281	69,829	525,572
GRAND TOTAL . *Rx.*	269,570	127,387	1,941,769	670,918	260,111	3,269,755

I.—ACCOUNT of CANTONMENT FUNDS, for the Year ended 31st March 1899.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts.										
LAND REVENUE—										
Income from Land, the property of the Funds	3,507	1,342	1,505	19	541	11,429	10,532	41	1,432	30,348
EXCISE—										
License Fees and Duties	492	...	...	...	...	...	4	...	2	498
PROVINCIAL RATES—										
Rates and Cesses on Lands	...	...	...	...	...	...	...	...	13	13
ASSESSED TAXES—										
Taxes upon Houses	461	78	2,774	125	1,890	3,796	7,891	1,050	5,090	23,155
Licenses on Trades and Professions	262	45	275	4	678	103	168	929	2,464	
Chowkidari Tax	2,456	...	...	...	45	1,469	43	...	...	4,913
Octroi	14,443	9,715	...	...	...	11,074	22,851	...	6,725	64,808
Miscellaneous (including Taxes on Horses and Carriages)	112	89	277	15	217	417	1,064	225	1,955	4,371
INTEREST—										
Interest on Government Securities and other Investments	...	735	...	...	...	253	...	...	...	988
POLICE—										
Fees, Fines, and Forfeitures	677	156	242	8	93	463	1,066	160	669	3,534
Unclaimed Property	14	...	7	...	...	1	66	1	2	91
Miscellaneous (including Cattle-pound receipts)	174	282	140	182	135	640	292	100	258	2,203
EDUCATION—										
School Fees	...	...	...	...	...	...	...	...	123	123
MEDICAL—										
Hospital receipts (including sale of Medicines)	12	40	...	...	5	...	...	42	...	99
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	307	81	395	...	...	621	646	...	152	2,202
Sanitation—										
Conservancy Tax and Fees	394	781	2,871	31	1,088	5,465	2,874	205	4,640	18,349
Sales of Manure, etc.	458	205	30	...	...	491	1,330	46	2,627	5,187
Water-supply—										
Sale of Water	692	...	6	...	816	...	314	13	57	1,898
Other receipts	1	23	...	50	...	...	...	...	11	85
MISCELLANEOUS—										
Sales of old Materials	159	3	38	...	13	74	20	...	134	441
Sales of Land and Houses	6	3	...	...	...	...	3	...	...	12
Contributions (including Grants-in-aid from Government)	4,135	427	6,709	626	1,042	905	5,144	497	1,767	21,252
Rents of Houses	494	528	...	...	58	75	330	...	728	2,213
Sales of Fruit, Grass, etc.	851	747	362	124	692	6,032	3,883	296	1,473	14,460
Miscellaneous	2,318	604	2,372	21	1,467	4,012	3,795	48	3,542	18,179
PUBLIC WORKS—										
Tolls and Ferries	...	...	4	...	120	...	...	...	8	132
Miscellaneous	813	15	29	...	5	42	156	...	8	1,068
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	5	8	115	...	80	421	424	...	2,272	3,325
TOTAL RECEIPTS . *Rx.*	33,243	15,907	18,151	1,201	8,311	48,358	62,831	2,892	34,617	225,511
OPENING BALANCE . *Rx.*	4,980	1,706	(*a*) 1,214	119	949	13,724	(*b*)15,229	284	5,854	44,059
GRAND TOTAL . *Rx.*	38,223	17,613	19,365	1,320	9,260	62,082	78,060	3,176	40,471	269,570

Disbursements.											
REFUNDS—											
Refunds of Taxes	879	2,719	38	...	1	219	1,745	22	82	5,705	
Miscellaneous Refunds	27	5	26	...	100	68	423	2	44	695	
CHARGES OF COLLECTION OF REVENUE—											
Rate and Cess collecting Establishments	139	...	345	...	240	1,214	1,222	171	538	3,869	
Other collecting Establishments	701	665	...	...	63	243	1,078	...	49	2,859	
INTEREST—											
Interest on Debt	766	...	...	...	...	...	...	6	240	1,012	
GENERAL ADMINISTRATION—											
Establishments engaged in General Management and Accounts	1,861	528	1,145	80	511	2,752	3,709	246	2,109	12,941	
Contributions towards Establishment in Government Offices	24	...	73	...	84	259	...	...	84	524	
LAW AND JUSTICE—											
Criminal Courts	73	5	...	...	...	...	...	...	...	78	
Jails	70	...	...	...	4	13	...	...	...	87	
POLICE—											
Executive Force	5,158	1,795	3,994	66	830	5,354	8,736	...	5,066	30,999	
Miscellaneous (including Cattle-pounds)	88	72	55	40	...	133	225	63	165	841	
EDUCATION—											
Colleges and Schools	...	...	...	...	...	...	...	...	190	190	
Grants-in-aid	420	53	...	...	...	103	212	...	214	1,002	
MEDICAL—											
Professional Establishments	190	218	...	...	...	...	...	...	...	408	
Hospitals and Dispensaries	(c)1,108	814	146	...	324	(c)3,060	2,679	484	(c)4,533	13,208	
Vaccination	83	60	36	...	31	210	169	...	141	730	
MINOR DEPARTMENTS—											
Public Gardens (Establishment and other charges)	1,217	513	377	...	58	2,726	3,717	...	727	9,335	
Cemeteries (Establishment and other charges)	101	12	...	...	...	333	376	...	93	915	
Conservancy (Establishment and other charges)	9,943	5,770	7,725	814	3,848	18,625	21,652	1,386	15,930	85,693	
Water-supply (Establishment and other charges)	1,101	112	221	18	232	3,997	535	6	552	6,774	
SUPERANNUATION—											
Pensions and Gratuities	17	...	...	...	...	...	...	...	9	26	
MISCELLANEOUS—											
Rents, Rates, and Taxes	24	84	...	...	435	110	126	...	49	828	
Petty Establishments	2,881	216	264	7	117	3,032	895	...	35	7,447	
Miscellaneous	...	297	936	9	331	11	2,703	35	106	4,428	
PUBLIC WORKS—											
Supervising Establishment, Tools and Plant	48	74	18	...	...	...	...	25	96	261	
Original Works—											
Buildings	382	788	395	28	108	386	206	...	26	2,319	
Roads	...	129	...	...	...	1,426	987	...	...	2,542	
Other Works	1,120	333	53	...	355	871	3,128	28	177	6,065	
Maintenance and Repairs—											
Buildings	618	180	219	4	112	661	753	29	192	2,768	
Roads	1,351	1,246	1,063	4	424	2,391	5,098	115	2,411	14,103	
Other Works	435	181	138	1	69	467	1,247	35	141	2,704	
Petty Construction and Repairs	379	6	286	84	46	264	484	15	340	1,904	
DEPOSITS AND ADVANCES—											
Repayment of Loans from Government	1,055	...	...	...	...	...	...	120	...	1,175	
Investment in Goverment Securities or otherwise	...	...	...	...	...	...	...	...	842	842	
Other Deposits and Advances	10	10	140	...	70	50	460	...	259	999	
TOTAL DISBURSEMENTS . *Rx.*	32,379	16,885	17,693	1,155	8,393	48,978	62,565	2,788	35,440	226,276	
CLOSING BALANCE . *Rx.*	5,844	728	1,672	165	867	13,104	15,495	388	5,031	43,294	
GRAND TOTAL . *Rx.*	38,223	17,613	19,365	1,320	9,260	62,082	78,060	3,176	40,471	269,570	

(*a*) Falls short of last year's closing balance by Rx. 8 owing to the abolition of the "Myingyan Cantonment Fund" and the consequent transfer of its balance to the Military Department.
(*b*) Exceeds last year's closing balance by Rx 38 owing to the addition of the "Edwardesabad Cantonment Fund" from 1st April 1898.
(*c*) Includes Plague Charges.

II.—ACCOUNT of TOWN AND BAZAR FUNDS, for the Year ended 31st March 1899.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE—										
Income from Land, the property of the Funds	465	...	285	...	2,773	...	...	...	414	3,937
STAMPS—										
Sale of Stamps	281	...	...	...	...	...	...	...	...	281
EXCISE—										
License Fees and Duties	3,760	...	17	...	...	...	...	...	...	3,777
PROVINCIAL RATES—										
Rates and Cesses on Lands	151	...	...	...	590	...	...	...	...	741
Miscellaneous	484	...	...	...	...	...	...	...	...	484
ASSESSED TAXES—										
Taxes upon Houses	520	...	1,228	117	...	34,550	55	...	278	36,748
Licenses on Trades and Professions	1,569	...	...	...	...	129	...	...	2	1,700
Chowkidari Tax	927	...	...	...	...	...	992	...	...	1,019
Octroi	9,609	...	...	...	...	...	...	...	...	9,609
Miscellaneous (including Taxes on Horses and Carriages)	897	...	...	...	...	...	...	...	307	1,204
REGISTRATION—										
Fees and Miscellaneous	16	...	...	...	...	...	...	...	...	16
INTEREST—										
Interest on Government Securities and other Investments	1,283	...	...	...	...	25	...	...	159	1,467
POLICE—										
Fees, Fines, and Forfeitures	385	...	13	...	...	...	...	...	28	426
Unclaimed Property	287	...	...	...	...	...	...	...	...	287
Miscellaneous (including Cattle-pound receipts)	118	...	359	302	...	...	...	...	4	783
EDUCATION—										
School Fees	401	...	...	...	...	14	...	...	33	448
Miscellaneous	3,585	...	1	...	...	...	...	...	...	3,586
MEDICAL—										
Hospital receipts (including sale of Medicines)	...	...	341	...	...	6	...	...	61	408
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	658	...	...	...	...	13	...	...	2	673
Sanitation—										
Conservancy Tax and Fees	780	...	21	...	...	...	5	...	176	982
Sales of Manure, etc.	25	...	...	...	...	1,298	14	...	...	1,337
Water-supply—										
Other receipts	...	...	...	179	...	...	...	...	...	179
MISCELLANEOUS—										
Sales of old Materials	2	...	20	...	...	...	...	...	1	23
Sales of Land and Houses	465	...	26	...	...	...	...	...	1,678	2,169
Contributions (including Grants-in-aid from Government)	525	...	...	250	...	...	...	...	828	1,603
Rents of Houses	558	...	30	...	...	904	38	...	159	1,689
Sales of Fruit, Grass, etc.	191	...	53	...	...	153	9	...	165	571
Miscellaneous	716	...	6,722	10	1,698	1,993	28	...	227	11,394
PUBLIC WORKS—										
Tolls and Ferries	...	...	437	...	145	...	...	...	194	776
Miscellaneous	...	...	...	...	216	...	...	...	...	216
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	2,677	...	168	...	...	...	8	...	2	2,855
TOTAL RECEIPTS *Rx.*	31,335	...	9,721	858	5,422	39,085	1,149	...	4,718	92,288
OPENING BALANCE *Rx.*	15,413	...	(*a*) 6,460	253	(*b*) 3,066	7,905	344	...	1,658	35,099
GRAND TOTAL *Rx.*	46,748	...	16,181	1,111	8,488	46,990	1,493	...	6,376	127,387

Disbursements.											
REFUNDS—											
Refunds of Taxes	125	...	51	...	...	26	...	...	...		202
Miscellaneous Refunds	10	...	64	...	6	36	8	...	...		124
CHARGES OF COLLECTION OF REVENUE—											
Rate and Cess collecting Establishments	564	...	...	...	...	2,205	57	...	18		2,844
Other collecting Establishments	495	...	78	...	1,119	397	...	...	39		2,128
GENERAL ADMINISTRATION—											
Establishments engaged in General Management and Accounts	2,506	...	577	97	...	478	49	...	611		4,318
Contribution towards Establishments in Government Offices	32	...	190	...	25	...	...	...	15		262
LAW AND JUSTICE—											
Criminal Courts	204	...	...	...	...	...	...	...	...		204
Jails	84	...	...	...	...	...	...	...	...		84
POLICE—											
Executive Force	2,862	...	...	...	...	18,292	570	...	80		21,804
Miscellaneous (including Cattle-pounds)	859	...	47	40	...	218	1	...	11		1,176
EDUCATION—											
Inspection	7	...	...	...	...	...	...	...	...		7
Colleges and Schools	2,612	...	56	...	...	...	...	...	127		2,795
Scholarships and Prizes	124	...	24	...	...	...	...	...	1		149
Grants-in-aid	127	...	555	16	...	1	...	...	...		699
Miscellaneous	265	...	...	...	...	...	...	...	12		277
MEDICAL—											
Professional Establishments	219	...	...	...	...	...	...	...	82		301
Hospitals and Dispensaries	307	...	884	9	590	458	...	...	(c)303		2,551
Vaccination	28	...	120	...	...	676	...	...	6		830
MINOR DEPARTMENTS—											
Public Gardens (Establishment and other charges)	1,652	...	...	...	25	116	...	...	44		1,837
Cemeteries (Establishment and other charges)	34	...	...	...	...	...	...	...	...		34
Public Exhibitions and Fairs	377	...	...	...	50	40	...	...	...		467
Conservancy (Establishment and other charges)	3,753	...	2,081	416	200	9,814	239	...	498		17,001
Water-supply (Establishment and other charges)	...	...	...	...	109	...	...	...	40		140
Statistical Establishments	...	...	...	...	...	1	...	...	...		1
SUPERANNUATION—											
Pensions and Gratuities	73	...	...	...	...	...	...	...	53		126
MISCELLANEOUS—											
Rents, Rates and Taxes	704	...	...	...	...	...	...	...	...		704
Petty Establishments	263	...	832	...	...	6	7	...	165		1,273
Miscellaneous	2,979	...	606	9	1,951	225	28	...	55		5,853
PUBLIC WORKS—											
Supervising Establishment, Tools and Plant	238	...	179	...	...	...	...	...	114		531
Original Works—											
Buildings	1,084	...	106	...	...	...	20	...	250		1,460
Roads	511	...	248	...	...	...	...	...	249		1,008
Other Works	1,034	...	687	...	639	...	16	...	150		2,526
Maintenance and Repairs—											
Buildings	339	...	226	22	...	...	9	...	189		785
Roads	459	...	1,106	86	...	...	67	...	336		2,054
Other Works	1,192	...	802	64	277	...	17	...	100		2,452
Petty Construction and Repairs	290	...	...	...	191	5,635	...	...	423		6,539
DEPOSITS AND ADVANCES—											
Investment in Government Securities or otherwise	4,879	...	...	...	...	...	...	...	...		4,879
Other Deposits and Advances	3,015	...	467	...	73	56	...	...	1		3,612
TOTAL DISBURSEMENTS . *Rx.*	34,306	...	9,986	759	5,246	38,680	1,088	...	3,972		94,037
CLOSING BALANCE . *Rx.*	12,442	...	6,195	352	3,242	8,310	405	...	2,404		33,350
GRAND TOTAL . *Rx.*	46,748	...	16,181	1,111	8,488	46,990	1,493	...	6,376		127,387

(*a*) Falls short of last year's closing balance by Rx. 1,380 owing to the exclusion of the amounts in the hands of Civil Surgeons on account of Hospital Funds, and the "Pantanas Town Fund" having been absorbed in the "Myaungmya District Cess Fund" from 1st April 1898.
(*b*) Exceeds last year's closing balance by Rx. 1,944 owing to the addition of the "Western Duar's Market Fund" and the "Chittagong Hill Tracts Bazar Funds", since 1st April 1898.
(*c*) Includes Plague Charges.

III.—ACCOUNT of PORT FUNDS, for the Year ended 31st March 1899.

	Presidency Funds.				Other Funds.				
	Calcutfa.	Madras.	Bombay.	Total.	Burma.	Bengal.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts.									
LAND REVENUE—									
Income from Land, the property of the Funds	23,137	...	71,102	94,239	...	...	...	714	714
REGISTRATION—									
Fees and Miscellaneous	...	...	...	...	...	1	...	...	1
INTEREST—									
Interest on Government Securities and other Investments	2,650	2,024	12,985	17,659	437	...	1,927	4,501	6,865
POLICE—									
Fees, Fines and Forfeitures	...	...	...	...	93	...	...	...	93
MARINE—									
Hire of Vessels	2,700	...	5,964	8,664	2,369	1,602	...	2,520	6,491
Sale-proceeds of Vessels and Stores	...	...	...	...	533	...	103	80	716
Pilotage receipts	...	...	16,725	16,725	...	...	4,022	14,016	18,038
Other Fees and Dues	454,124	62,310	332,650	849,084	131,100	5,799	48,268	137,319	322,486
MINOR DEPARTMENTS—									
Sanitation—									
Conservancy Tax and Fees	...	...	651	651	...	...	...	...	...
Water-supply—									
Sale of Water	...	961	6,580	7,541	3,880	222	...	3,167	7,269
SUPERANNUATION—									
Contributions towards Pensions	...	...	...	...	...	...	...	3	3
MISCELLANEOUS—									
Sales of old Materials	567	...	...	567	71	119	...	...	190
Sales of Land and Houses	75,000	...	724	75,724	...	...	...	334	334
Contributions (including Grants-in-aid from Government)	475	...	4,425	4,900	617	1,570	9,072	...	11,259
Rents of Houses	5,194	69	68,154	73,417	...	...	...	5,217	5,217
Sales of Fruit, Grass, etc.	...	...	91	91	...	...	...	500	500
Miscellaneous	12,121	60	12,326	24,515	1,220	560	2,208	2,769	6,757
PUBLIC WORKS—									
Tolls and Ferries	90,855	...	4,041	94,896	...	...	...	12,660	12,660
Miscellaneous	40,330	...	...	40,330	76	...	...	...	76
DEPOSITS AND ADVANCES—									
Loans from Government	...	...	...	...	3,700	...	...	...	3,700
Loans by Public Subscription	125,250	...	170,000	295,250	...	...	...	24,908	24,908
Sale-proceeds of Investments	...	3,762	11,300	15,062	...	...	...	4,723	4,723
Stock Account	80,571	...	8,243	88,814	1,458	...	...	860	2,318
Other Deposits and Advances	5,188	932	3,185	9,305	1,748	254	...	57,241	59,243
TOTAL RECEIPTS . *Rx.*	918,162	70,126	729,146	1,717,434	147,302	10,127	65,600	271,532	494,561
OPENING BALANCE . *Rx.*	111,126	42,764	70,445	224,335	83,905	3,314	31,841	57,297	176,357
GRAND TOTAL . *Rx.*	1,029,288	112,890	799,591	1,941,769	231,207	13,441	97,441	328,829	670,918

Disbursements.

REFUNDS—									
Refunds of Taxes	...	688	...	688	...	...	83	787	870
Miscellaneous Refunds	...	...	...	...	7,812	15	...	78	7,905
CHARGES OF COLLECTION OF REVENUE—									
Rate and Cess collecting Establishments	...	579	...	579	...	...	...	...	...
Other collecting Establishments	33,036	...	...	33,036	...	...	...	33,853	33,853
INTEREST—									
Interest on Debt	178,602	21,956	330,051	530,609	2,470	142	...	28,526	31,138
GENERAL ADMINISTRATION—									
Establishments engaged in General Management and Accounts	52,990	24,986	14,124	92,100	3,464	645	4,810	7,982	16,901
Contributions towards Establishment in Government Offices	...	...	...	...	285	88	...	1,132	1,505
LAW AND JUSTICE—									
Criminal Courts	...	...	...	...	62	...	...	...	62
POLICE—									
Executive Force	5,687	...	3,257	8,944	4,087	128	...	1,296	5,511
Miscellaneous (including Cattle-pounds)	...	...	...	...	...	...	...	515	515
MARINE—									
Dockyard and Port Establishments	30,265	...	84,554	114,819	41,262	1,668	15,584	4,333	62,847
Pilotage Establishments	...	...	16,367	16,367	...	...	4,199	5,005	9,204
Ship and Boat Establishments	25,125	...	3,674	28,799	9,528	2,366	1,590	2,797	16,281
Light-houses and Light-ships	21,915	...	3,110	25,025	420	1,352	3,542	4,648	9,962
Building, Purchase, and Repair of Ships	24,017	...	5,756	29,773	3,965	450	...	31,958	36,373
Miscellaneous	122	4,787	7,055	11,964	10,377	883	6,702	8,752	26,714
EDUCATION—									
Grants-in-aid	...	...	...	...	...	...	...	8	8
MEDICAL—									
Professional Establishments	...	...	...	...	570	...	...	798	1,368
Hospitals and Dispensaries	...	...	(a) 4,675	4,675	...	...	...	(a) 109	109
MINOR DEPARTMENTS—									
Conservancy (Establishment and other charges)	...	...	221	221	...	...	...	325	325
Water-supply (Establishment and other charges)	...	...	4,670	4,670	...	...	...	...	...
SUPERANNUATION—									
Pensions and Gratuities	4,551	...	3,029	7,580	545	328	1,903	1,578	4,354
MISCELLANEOUS—									
Rents, Rates, and Taxes	25,615	...	34,629	60,244	1,948	18	...	470	2,436
Petty Establishments	...	...	778	778	...	...	...	...	...
Miscellaneous	12,394	...	37,781	50,175	124	...	9,079	1,618	10,821
PUBLIC WORKS—									
Supervising Establishment, Tools and Plant	949	414	2,486	3,849	5,679	...	4,522	9,767	19,968
Stock not chargeable to any particular work	27,700	...	29	27,729	...	...	...	8,536	8,536
Original Works—									
Buildings	10,372	...	4,525	14,897	27,116	...	3,852	2,614	33,582
Roads	14,275	...	1,327	15,602	227	...	...	139	366
Port Appliances	4,097	...	24,496	28,593	212	...	...	29,287	29,499
Other Works	38,409	1,581	1,420	41,410	10,040	...	12,960	1,395	24,395
Maintenance and Repairs—									
Buildings	8,504	...	18,264	26,768	6,254	...	69	1,567	7,890
Roads	15,518	...	...	15,518	2,287	...	...	6	2,293
Port Appliances	13,695	...	18,964	32,659	6,168	...	...	5,282	11,450
Other Works	158,787	...	...	158,787	2,233	35	442	50	2,760
Petty Construction and Repairs	...	9,640	572	10,212	4	...	17	2,724	2,745
DEPOSITS AND ADVANCES—									
Repayment of Loans from Government	19,334	10,000	126	29,460	...	116	...	5,091	5,201
Repayment of Loans from the Public	...	...	82,850	82,850	5,000	...	...	1,000	6,000
Investment in Government Securities or otherwise	8,512	28,993	...	37,505	12,015	...	...	10,524	22,539
Stock Account	75,471	...	7,194	82,665	2,236	...	...	...	2,236
Other Deposits and Advances	63,185	5,447	19,769	88,401	98	4	...	57,013	57,115
TOTAL DISBURSEMENTS . *Rx.*	873,127	109,071	735,753	1,717,951	166,488	8,232	69,354	271,563	515,637
CLOSING BALANCE *Rx.*	156,161	3,819	63,838	223,818	64,719	5,209	28,087	57,266	155,281
GRAND TOTAL . *Rx.*	1,029,288	112,890	799,591	1,941,769	231,207	13,441	97,441	328,829	670,918

(a) Includes Plague Charges.

IV.—ACCOUNT of MISCELLANEOUS FUNDS, for the Year ended 31st March 1899.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE—										
Income from Land, the property of the Funds	...	...	24,270	...	6,500	...	...	...	...	30,770
EXCISE—										
License Fees and Duties	13,514	...	...	...	...	...	...	...	...	13,514
PROVINCIAL RATES—										
Miscellaneous	255	...	...	...	...	...	...	...	...	255
REGISTRATION—										
Fees and Miscellaneous	...	...	91	...	...	...	...	...	...	91
INTEREST—										
Interest on Government Securities and other Investments	221	...	689	381	7,708	84	...	969	452	10,504
POLICE—										
Fees, Fines and Forfeitures	...	204	...	...	...	...	...	...	...	204
Miscellaneous (including Cattle-pound receipts)	173	...	...	...	...	...	1,044	...	11,124	12,341
MARINE—										
Pilotage receipts	...	...	22,045	...	...	...	...	...	...	22,045
Other Fees and Dues	...	...	940	...	9,583	...	...	...	2,554	13,077
EDUCATION—										
School Fees	980	...	6,382	...	624	...	...	18,683	...	26,669
Miscellaneous	1	...	2,440	21	120	...	...	690	...	3,272
MISCELLANEOUS—										
Sales of old Materials	...	...	...	...	50	...	...	...	...	50
Sales of Land and Houses	...	...	5,214	...	...	...	...	...	...	5,214
Contributions (including Grants-in-aid from Government)	141	...	8,460	...	158	1,361	...	...	...	10,120
Rents of Houses	237	...	101	...	171	...	...	...	...	509
Sales of Fruit, Grass, etc.	...	...	95	...	...	...	...	...	...	95
Miscellaneous	87	...	4,972	...	5,471	355	2,116	...	950	13,951
PUBLIC WORKS—										
Tolls and Ferries	...	...	...	...	13,660	...	...	...	...	13,660
Miscellaneous	...	...	12,138	...	...	...	18,131	...	...	30,269
DEPOSITS AND ADVANCES—										
Sale-proceeds of Investments	...	...	...	...	...	...	...	...	332	332
Other Deposits and Advances	...	...	92	...	...	...	...	...	...	92
TOTAL RECEIPTS . *Rx.*	15,609	204	87,929	402	44,045	1,800	21,291	20,342	15,412	207,034
OPENING BALANCE . *Rx.*	3,252	163	(*a*) 11,851	170	17,835	347	6,180	5,384	7,895	53,077
GRAND TOTAL . *Rx*	18,861	367	99,780	572	61,880	2,147	27,471	25,726	23,307	260,111

Disbursements.

REFUNDS—											
Miscellaneous Refunds	...	...	1,335	...	43	206	...	1	79	1,664	
CHARGES OF COLLECTION OF REVENUE—											
Excise Establishments	168	...	...	...	...	...	...	...	...	168	
Rate and Cess collecting Establishments	...	...	3,620	...	...	...	...	...	...	3,620	
Other collecting Establishments	...	...	...	...	218	...	...	...	...	218	
INTEREST—											
Interest on Debt	...	...	...	...	703	...	...	...	...	703	
GENERAL ADMINISTRATION—											
Establishments engaged in General Management and Accounts	...	...	2,808	...	2,185	...	...	1,391	...	6,384	
Contributions towards Establishment in Government Offices	...	...	259	...	140	...	...	25	298	722	
POLICE—											
Executive Force	...	189	...	...	143	914	...	...	...	1,246	
Miscellaneous (including Cattle-pounds)	108	...	...	...	...	...	896	...	9,639	10,643	
MARINE—											
Dockyard and Port Establishments	...	...	...	...	2,887	...	...	...	...	2,887	
Pilotage Establishment	...	...	17,315	...	...	...	...	...	...	17,315	
Ship and Boat Establishments	...	...	...	...	1,628	...	...	...	...	1,628	
Building, Purchase and Repair of Ships	...	...	845	...	811	...	...	...	...	1,656	
Miscellaneous	...	...	2,814	...	30	...	...	...	2,144	4,988	
EDUCATION—											
Colleges and Schools	1,426	...	11,382	139	5,135	...	...	13,840	...	31,922	
Scholarships and Prizes	...	...	170	135	828	...	...	...	...	1,133	
Grants-in-aid	191	...	...	60	...	...	...	...	...	251	
Miscellaneous	...	...	1,894	23	...	...	...	2,381	...	4,298	
MEDICAL—											
Hospitals and Dispensaries	...	...	...	...	6,820	...	...	...	...	6,820	
Vaccination	...	...	...	...	143	...	...	...	...	143	
MINOR DEPARTMENTS—											
Conservancy (Establishment and other charges)	...	...	...	...	235	...	...	...	...	235	
SUPERANNUATION—											
Pensions and Gratuities	...	...	...	...	162	...	...	...	1,151	1,313	
MISCELLANEOUS—											
Rents, Rates, and Taxes	...	...	353	...	204	...	...	183	...	740	
Petty Establishments	...	...	...	...	43	...	...	...	...	43	
Miscellaneous	10,999	...	23,032	...	7,140	...	2,107	115	...	43,393	
PUBLIC WORKS—											
Supervising Establishment, Tools and Plant	...	...	...	...	3,107	...	...	15	...	3,122	
Original Works—											
Buildings	...	...	...	...	27	...	...	...	...	27	
Other Works	...	...	8,277	...	144	...	16,591	...	...	25,012	
Maintenance and Repairs—											
Buildings	123	...	...	...	579	...	...	59	...	761	
Roads	...	...	...	...	6,632	...	...	...	...	6,632	
Other Works	...	...	...	...	1,885	...	...	...	...	1,885	
Petty Construction and Repairs	2,033	...	...	...	364	...	...	...	...	2,397	
DEPOSITS AND ADVANCES—											
Investment in Government Securities or otherwise	...	...	1,719	...	...	...	...	2,496	200	4,415	
Other Deposits and Advances	...	...	1,626	...	272	...	...	...	...	1,898	
TOTAL DISBURSEMENTS . *Rx.*	15,048	189	77,449	357	42,508	1,120	19,594	20,506	13,511	190,282	
CLOSING BALANCE . *Rx.*	3,813	178	22,331	215	19,372	1,027	7,877	5,220	9,796	69,829	
GRAND TOTAL . *Rx.*	18,861	367	99,780	572	61,880	2,147	27,471	25,726	23,307	260,111	

(*a*) Exceeds last year's closing balance by Rx. 2,673 owing to the inclusion of the "Sagu" and the "Salin" Canal Funds transferred from "Incorporated Local Funds" from 1st April 1898.

APPENDIX C.

FINANCE AND REVENUE ACCOUNTS FOR 1898-99.

ACCOUNT

OF

MUNICIPALITIES FOR 1898-99.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT of MUNICI

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Number of Items.
RECEIPTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
By Balance in hand at the close of last year	6,463	(*a*) 29,831	(*b*)97,016	6,156	1
REVENUE.					
A.—Municipal Rates and Taxes—					
1. Octroi	27,044	85,108	...	...	2
2. Tax on houses and lands	873	3,354	100,713	3,936	3
3. Tax on animals and vehicles	70	1,164	6,651	789	4
4. Tax on professions and trades	624	1,638	...	...	5
5. Tolls (on roads and ferries)	168	929	11,384	1,831	6
6. Water-rate	170	8,306	20,927	1,274	7
7. Lighting-rate	...	...	9,613	...	8
8. Conservancy (including seavenging and latrine rate)	1,306	8,970	36,952	1,618	9
9. Others	...	4,471	1	(*c*) 1,338	10
	30,255	113,940	186,241	10,786	11
B.—Realisations under Special Acts—					
1. Pounds	387	3,577	1,654	2,042	12
2. Hackney-carriages	143	156	3,741	...	13
3. Licenses for sale of spirits and drugs	...	...	...	...	14
4. Others	7	...	4	...	15
	537	3,733	5,399	2,042	16
C.—Revenue derived from Municipal property and power apart from taxation—					
1. Rents of lands, houses, serais, dâk-bungalows	3,288	3,328	4,881	668	17
2. Sale-proceeds of lands and produce of lands, etc.	1,364	1,832	2,557	31	18
3. Conservancy receipts (other than taxes and rates)	1,285	1,080	1,786	522	19
4. Fees and Revenue from Educational Institutions	54	2,308	6,059	52	20
5. ,, ,, Medical Institutions	76	...	1,701	...	21
6. ,, ,, Markets and Slaughter-houses	941	3,599	116,489	2,665	22
7. ,, ,, from tramways	...	10	1,298	...	23
8. Other fees	137	280	12,357	70	24
9. Fines under Municipal and other Acts	176	593	4,891	200	25
10. Interest on Investments—(i) General	21	16	1,795	...	26
(ii) Educational	...	18	...	...	27
(iii) Medical	17	...	...	...	28
11. Premium on Loans	...	...	242	...	29
	7,359	13,064	154,056	4,208	30
D.—Grants and Contributions (for general and special purposes)—					
1. From Government—(i) General	...	1,242	15,109	3,764	31
(ii) Educational	164	3,262	3,840	...	32
(iii) Medical	416	4,747	2,863	...	33
2. From Local funds—(i) General	12	112	25,186	1,100	34
(ii) Educational	...	...	1,087	...	35
(iii) Medical	50	...	1,954	40	36
3. Other—(i) General	28	4,802	11	...	37
(ii) Educational	...	20	...	...	38
(iii) Medical	450	1,355	388	...	39
	1,120	15,540	50,438	4,904	40
E.—Miscellaneous—					
1. Recoveries on account of services rendered to private individuals	1,402	231	587	151	41
2. Other items	1,595	1,278	11,405	226	42
	2,997	1,509	11,992	377	43
F.—Extraordinary and Debt—					
1. Sale-proceeds of Government Securities and withdrawal from Savings Bank	...	95	9,799	...	44
2. Loans from Government	...	6,369	1,900	...	45
,, raised in the market from private individuals	...	...	43,000	...	46
3. Realisations of Sinking Fund for repayment of loans	...	...	...	...	47
4. Advances—(i) Permanent	...	45	...	5	48
(ii) Other	523	5,590	53,773	145	49
5. Deposits	239	1,473	17,020	6	50
	762	13,572	125,492	156	51
TOTAL RECEIPTS Rx.	43,030	161,358	533,618	22,473	52
GRAND TOTAL Rx.	49,493	191,189	630,634	28,629	53

(*a*) Falls short of last year's closing balance by Rx. 6,142 of which Rx, 6,131 is due to expenditure on account of water-supply which was not included in last year's accounts and Rx. 11 to corrections since made.

(*b*) The difference between this and the last year's closing balance is due to certain amounts in the hands of Civil Surgeons having been excluded from the Municipal Fund Accounts.

(*c*) Tax on persons.

PALITIES for 1898-99.

Number of Items.	Bengal.		North-Western Provinces and Oudh.	Punjab.	Madras.		Bombay.		Total.
	Presidency Corporation.	District Municipalities.			Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
1	*Rx.* 86,143	*Rx.* 40,096	*Rx.* (*e*)67,763	*Rx.* 101,541	*Rx.* 91,162	*Rx.* (*e*)73,194	*Rx.* 63,136	*Rx.* (*g*) 84,729	*Rx.* 747,230
2	...	...	257,621	307,509	...	...	145,935	245,649	1,068,866
3	183,946	105,123	12,106	16,143	50,829	76,959	222,421	61,833	838,236
4	21,928	20,913	7,960	3,739	7,548	17,523	32,543	10,486	131,314
5	32,469	4,886	11,815	...	6,981	19,686	6,420	776	85,295
6	...	14,907	6,752	...	4,289	36,724	1,377	20,562	98,923
7	116,176	20,061	25,358	1,824	20,295	12,281	149,884	31,323	407,879
8	38,726	5,435	...	...	6,355	...	...	11	60,140
9	44,137	57,228	4,041	675	...	...	71,312	30,311	256,550
10	...	(*d*) 57,502	(*f*)35,649	1,889	...	245	...	6,831	107,926
11	437,382	286,055	361,302	331,779	96,297	163,418	629,892	407,782	3,055,129
12	62	6,326	6,676	2,348	...	25	...	3,185	26,282
13	1,674	990	2,032	610	...	...	1,314	58	10,718
14	...	...	...	...	...	...	14,375	53	14,428
15	2,598	2,622	111	997	...	867	1,041	209	8,456
16	4,334	9,938	8,819	3,955	...	892	16,730	3,505	59,884
17	4,507	7,868	26,199	14,018	2,995	3,370	9,020	7,329	87,471
18	935	1,622	5,633	1,532	4,856	1,870	1,027	8,370	31,629
19	272	2,329	12,202	14,521	699	3,158	319	8,286	46,459
20	...	3,172	2,359	20,724	...	12,053	...	9,717	56,498
21	44	759	83	1,965	...	1,064	...	927	6,619
22	16,127	7,548	16,136	4,817	2,718	19,066	22,098	19,604	231,808
23	3,193	250	...	...	...	...	4,969	341	10,061
24	2,500	2,945	3,218	1,979	14,547	7,734	...	5,415	51,182
25	2,390	4,494	3,898	1,357	515	4,052	793	2,093	25,452
26	...	632	795	296	} 543	{ 296	22,542	893	} 31,705
27	...	272	2	184		{ 39	...	65	
28	26	1,567	30	276		{ 1,058	...	322	
29	1,293	...	...	15	...	...	...	57	1,607
30	31,287	33,458	70,555	61,684	26,873	53,760	60,768	63,419	580,491
31	666	1,742	824	2,718	3,235	8,460	145,000	1,120	183,880
32	...	378	67	12,199	...	3,344	...	16,727	39,981
33	...	365	50	595	...	325	...	114,918	124,279
34	...	1,324	2,471	703	...	1,106	...	3,070	35,084
35	...	27	194	4,228	...	...	...	6,267	11,803
36	...	5,088	...	6,253	...	8,879	...	4,831	27,095
37	150	1,178	47	199	...	957	...	3,478	10,850
38	...	25	165	1,927	...	51	...	993	3,181
39	...	4,618	57	225	...	1,569	...	600	9,262
40	816	14,745	3,875	29,047	3,235	24,691	145,000	152,004	445,415
41	...	2,335	1,962	4,336	966	11,702	...	5,226	28,898
42	39,802	5,282	10,232	26,536	2,960	5,923	58,801	10,928	174,968
43	39,802	7,617	12,194	30,872	3,926	17,625	58,801	16,154	203,866
44	...	2,297	408	5,000	...	5,000	498,455	9,238	530,292
45	50,000	10,115	15,900	31,168	20,000	...	...	24,480	159,932
46	340,000	...	...	...	...	...	80,000	19,850	482,850
47	...	231	2,500	133	4,327	190	...	4,417	11,798
48	10	260	153	22	1	50	...	213	759
49	177,511	14,664	33	185	626	12,555	253,356	56,532	575,493
50	378,218	5,255	1,793	466	36,287	18,849	58,585	32,353	550,544
51	945,739	32,822	20,787	36,974	61,241	36,644	890,396	147,083	2,311,668
52	1,459,360	384,635	477,532	494,311	191,572	297,030	1,801,587	789,947	6,656,453
53	1,545,503	424,731	545,295	595,852	282,734	370,224	1,864,723	874,676	7,403,683

(*d*) Includes Rx. 55,120 for Tax on persons according to circumstances and property.
(*e*) Differs from last year's closing balance for corrections since made,
(*f*) Includes Rx. 5,363, 18,377, 5,263 & 3,784 on account of Pilgrim Tax, Terminal Tax, Terminal Toll and Tax according to circumstances and property respectively.
(*g*) The excess over last year's closing balance is due to the inclusion of Rx. 2,904 amount lent on security of promissory notes and to correction of balances.

ACCOUNT of MUNICI

	India, General.	Central Provinces.	Burma.	Assam.	Number of Items.
	Rx.	*Rx.*	*Rx.*	*Rx.*	
Disbursements.					
Expenditure.					
A.—General Administration and Collection charges—					
1. General administration (Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.)	2,166	7,319	26,806	825	1
2. Collection of taxes, including Bonded Ware-houses (Establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.)	1,727	9,376	7,579	830	2
3. Collection of tolls on roads and ferries	47	13	266	110	3
4. Survey of land	30	15	3,438	...	4
5. Refunds	4,693	24,640	1,733	17	5
6. Pensions and Gratuities	...	118	2,033	...	6
	8,663	41,481	41,855	1,782	7
B.—Public Safety—					
1. Fire (Establishment, purchase of fire-engines, buckets, repairs, etc.)	8	380	5,958	...	8
2. Lighting (Establishment, purchase of lamps and oil, repairs, etc.)	839	1,434	25,582	735	9
3. Police (Establishment, purchase of clothing, lanterns, etc., repairs to outposts, etc.)	3,506	...	13,327	174	10
4. Rewards for destruction of wild animals and snakes	5	30	...	8	11
	4,358	1,844	44,867	917	12
C.—Public Health and Conveniences—					
1. Water-supply { Capital outlay	1,361	13,585	516	737	13
1. Water-supply { Establishment, etc.	822	7,661	10,527	1,378	14
2. Drainage { Capital outlay	...	526	180	556	15
2. Drainage { Establishment, repairs, etc.	6	542	10,517	486	16
3. Conservancy (including road cleaning and watering) and Latrines	8,330	25,030	71,896	7,215	17
4. Hospitals and Dispensaries	2,215	16,525	46,808	842	18
5. Vaccination	183	123	2,190	93	19
6. Markets and Slaughter-houses	110	1,626	30,186	755	20
7. Pounds	64	1,207	635	377	21
8. Dâk-bungalows and serais	...	357	128	30	22
9. Arboriculture, public gardens and experimental cultivation	1,226	899	3,467	44	23
10. Registration of births and deaths	8	...	1,666	13	24
11. Public works:					
(*i*) Establishment	313	834	16,179	729	25
(*ii*) Buildings	185	696	1,258	684	26
(*iii*) Roads	3,047	8,008	69,658	5,082	27
(*iv*) Stores	3	235	38	88	28
(*v*) Miscellaneous works	39	...	*30,139	...	29
	17.912	77,854	295,988	19,109	30
D.—Public Instruction—					
1. Schools and Colleges	1,462	11,861	18,629	203	31
2. Contributions	495	2,409	1,253	516	32
3. Libraries, Museums, Menageries, etc.	100	132	105	20	33
	2,057	14,402	19,987	739	34
E.—Contribution—					
(For general purposes)	4,059	3,030	6,254	56	35
F.—Miscellaneous—					
1. Interest on loans { Previous years	...	860	20,200	...	36
1. Interest on loans { Current year	1,735	5,033	690	...	37
2. Discount	...	...	...	...	38
3. Actual cost of works done for private individuals	987	485	5	113	39
4. Other items	773	1,653	13,122	480	40
	3,495	8,031	34,017	593	41
Carried forward . Rx.	40,544	146,642	442,968	23,196	42

* Reclamation of Town lands.

PALITIES for 1898-99—*continued.*

Number of Items.	Bengal.		North-Western Provinces and Oudh.	Punjab.	Madras.		Bombay.		Total.
	Presidency Corporation.	District Municipalities.			Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	38,665	19,676	17,291	21,334	3,969	13,349	22,864	23,122	197,386
2	15,160	16,611	33,786	26,372	5,448	7,782	25,517	22,007	172,195
3	...	192	148	...	...	1,123	201	1,708	3,808
4	49	730	366	326	97	411	...	1,061	6,523
5	...	298	189	19,706	1,188	538	...	84,682	137,684
6	3,246	147	276	21	896	115	5,686	771	13,309
7	57,120	37,654	52,056	67,759	11,59	23,318	54,268	133,351	530,905
8	4,553	1,882	37	939	773	91	9,834	3,488	27,943
9	45,324	15,317	13,308	9,271	6,158	10,340	25,322	17,105	170,735
10	...	1,607	50,529	56,075	...	...	50,101	1,781	177,100
11	...	236	64	242	268	151	...	35	1,039
12	49,877	19,042	63,938	66,527	7,199	10,582	85,257	22,409	376,817
13	40,126	3,864	18,072	20,552	358	7,398	2,254	29,746	138,569
14	31,117	16,275	36,221	13,036	10,239	10,704	21,770	20,621	180,371
15	124,672	4,475	7,731	13,587	9,538	3,131	47,130	2,589	214,115
16	22,008	7,224	3,900	3,632	18,178	2,764	24,286	8,187	101,730
17	99,323	108,527	97,126	62,865	48,987	71,529	202,698	106,042	909,568
18	1,581	36,065	10,980	38,805	4,792	28,040	6,928	(*a*)138,978	332,559
19	1,540	1,961	2,424	2,785	1,253	2,132	1,529	2,776	18,989
20	3,400	3,105	2,833	3,735	4,306	1,052	17,441	6,533	75,082
21	132	539	2,460	730	...	14	...	811	6,969
22	...	471	653	565	...	2,474	33	756	5,467
23	1,104	902	3,885	13,007	1,218	551	7,496	5,535	39,334
24	1,363	...	806	799	898	1,488	3,269	669	10,979
25	2,502	7,728	4,239	3,305	3,436	3,047	12,905	2,589	57,806
26	68	4,196	4,396	9,480	495	8,255	296	3,000	33,009
27	66,291	42,376	33,459	32,038	11,576	23,074	56,156	27,887	378,652
28	...	1,603	165	114	5,028	262	...	720	8,256
29	...	...	...	...	5	231	...	...	30,414
30	395,227	239,311	229,350	219,035	120,307	166,146	404,191	357,439	2,541,869
31	...	5,337	9,808	58,670	...	22,105	10,065	61,604	199,744
32	639	7,283	4,434	2,862	2,083	9,666	...	3,329	34,969
33	493	67	464	766	945	3,465	1,413	1,903	9,873
34	1,132	12,687	14,706	62,298	3,028	35,236	11,478	66,836	244,586
35	...	725	23,456	14,536	5,000	3,132	...	4,162	64,410
36	...	1,195	3,394	367	435	254	17,443	1,567	45,715
37	127,042	11,851	28,776	15,010	14,864	6,273	191,115	17,607	419,996
38	8,212	...	...	...	...	...	...	101	8,313
39	...	1,816	195	1,529	834	1,410	...	870	8,244
40	(*c*) 59,813	17,436	5,453	9,381	1,919	5,222	(*b*)260,079	8,644	383,975
41	195,067	32,298	37,818	26,287	18,052	13,159	468,637	28,789	866,243
42	698,423	341,717	421,324	456,442	165,184	251,573	1,023,831	612,986	4,624,830

(*a*) Includes Rx. 113,710 on account of Plague Expenditure.
(*b*) „ Rx. 176,957 „ „ „
(*c*) „ Rx. 58,974 „ „ „

ACCOUNT of MUNICI

DISBURSEMENTS.	India, General.	Central Provinces.	Burma.	Assam.	Number of Items.
	Rx.	*Rx.*	*Rx.*	*Rx.*	
Brought forward	40,544	146,642	442,968	23,196	1
G.—Extraordinary and Debt—					
1. Investments—					
(*a*) In Securities (other than for Sinking Fund)	...	...	3,225	...	2
(*b*) In Savings Bank	...	20	...	...	3
(*c*) In Bank	...	...	...	...	4
2. Payments to Sinking Fund	...	...	8,782	...	5
3. Provident Fund withdrawals	...	...	...	...	6
4. Repayment of Loans	2,089	6,460	8,128	...	7
5. Advances—					
(*a*) Permanent	1	39	5	8	8
(*b*) Other	990	6,051	45,917	383	9
6. Deposits	310	1,426	14,293	...	10
	3,390	13,996	80,350	391	11
TOTAL DISBURSEMENTS *Rx.*	43,934	160,638	523,318	23,587	12
Closing Balance *Rx.*	5,559	30,551	107,316	5,042	13
GRAND TOTAL *Rx.*	49,493	191,189	630,634	28,629	14
Memorandum of Liabilities and Claims.					
Liabilities—					
Balance of Loans	34,048	136,450	457,323	967	15
Less—Balances of Sinking Funds	...	...	*38,950*	...	16
NET BALANCE OF LOANS	34,048	136,450	418,373	967	17
Deposits	321	454	10,500	...	18
	34,369	136,904	428,873	967	19
Claims—					
Advances Recoverable	*1,183*	*3,357*	*33,536*	*24*	20
NET AMOUNT OF DEBT *Rx.*	33,186	133,547	395,337	943	21
Memorandum of Investments.					
Description of Securities—					
Government Promissory Notes	2,860	916	36,750	...	22
Municipal, etc., Debentures	...	...	2,200	...	23
Other Investments	...	...	...	...	24
TOTAL	2,860	916	38,950	...	25

PALITIES for 1898-99—*concluded.*

Number of Items.	Bengal.		North-Western Provinces and Oudh.	Punjab.	Madras.		Bombay.		Total.
	Presidency Corporation.	District Municipalities.			Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	698,423	341,717	421,324	456,442	165,184	251,573	1,023,831	612,986	4,624,830
2	..	730	532	630	...	...	31,604	2,554	39,275
3	...	1,384	...	6	...	6	...	2,866	4,282
4	...	...	...	...	...	...	444,019	...	444,019
5	22,750	1,550	...	...	7,000	412	35,750	6,165	82,409
6	...	2	...	...	...	...	...	...	2
7	79,545	8,733	17,491	17,070	...	5,023	6,605	17,572	168,716
8	11	287	104	187	1	77	...	160	880
9	167,536	15,478	43	52	9,582	4,414	155,652	85,573	491,671
10	363,031	6,436	959	308	29,691	18,527	61,574	35,587	532,142
11	632,873	34,600	19,129	18,253	46,274	28,459	735,204	150,477	1,763,396
12	1,331,296	376,317	440,453	474,695	211,458	280,032	1,759,035	763,463	6,388,226
13	214,207	48,414	104,842	121,157	71,276	90,192	105,688	111,213	1,015,457
14	1,545,503	424,731	545,295	595,852	282,734	370,224	1,864,723	874,676	7,403,683
15	2,999,793	304,157	848,753	385,563	357,000	144,180	4,185,445	480,840	10,334,519
16	*228,574*	*8,625*	...	*80*	*129,034*	*4,790*	*226,241*	*22,786*	*659,080*
17	2,771,219	295,532	848,753	385,483	227,966	139,390	3,959,204	458,054	9,675,439
18	14,285	5,255	8,594	683	23,521	23,040	176,387	33,614	296,654
19	2,785,504	300,787	857,347	386,166	251,487	162,430	4,135,591	491,668	9,972,093
20	*30,370*	*15,477*	*7,887*	*269*	*18,747*	*23,658*	*21,866*	*18,795*	*175,169*
21	2,755,134	285,310	849,460	385,897	232,740	138,772	4,113,725	472,873	9,796,924
22	99,330	56,630	19,295	9,920	128,970	34,410	6,750	41,050	436,881
23	130,140	1,510	3,180	...	....	...	202,600	...	339,630
24	...	52	...	101	...	883	40,661	...	41,697
25	229,470	58,192	22,475	10,021	128,970	35,293	250,011	41,050	818,208

APPENDIX D.

SUBSIDIARY STATEMENT of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1899.

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1899.		TRANSACTIONS DURING 1898-99.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
INDIA, GENERAL.								
Ajmere Municipality.	Water-supply and Conservancy Scheme.	G. I. F. D. No. 4011, dated 30th December 1880 . .	12,500	5 p. c.	5,469	...	...	696
	Water-supply Scheme.	G. I. For. D. No. 147-I., dated 12th January 1892 .	21,800	5 „	20,521	...	...	281
	Compensation for land acquired for water-supply.	G. I. For. D. No. 1929-I. A., dated 21st May 1897 . .	2,000	4 „	1,934	...	...	67
Quetta do.	Water-works . .	G. I. F. D. No. 4163, dated 30th October 1891 . .	2,809	4½ „	1,099	...	...	200
	Surface drainage and Water-works.	G. I. For. D. No. 1633E., dated 18th September 1894.	7,719	4½ „	4,925	...	...	745
Mercara do.	Water-works . .	G. I. F. D. No. A 423, dated 9th February 1884 . .	500	4½ „	100	...	...	100
Mhow Cantonment Committee.	Ditto . .	G. I. F. D. No. 1957, dated 15th July 1886 . . .	20,000	4½ „	16,350	...	...	1,055
		G. I. F. D. No. 2975, dated 5th June 1888 . . .	1,000					
		G. I. F. D. No. 310, dated 17th January 1889 . .	6,009					
		G. I. F. D. No. 6145, dated 6th December 1889 . .	2,991					
		TOTAL INDIA, GENERAL .	77,328		50,398	...	...	3,144
CENTRAL PROVINCES.								
Nagpore Municipality.	Extension of the Ambajhari Water-works to the Civil Station, etc.	C. C. No. $\frac{6111}{315}$, dated 15th October 1889, and No. C. 34 dated 12th March 1892 .	40,000	4½ p. c.	28,053	...	...	1,733
Bhandara do.	For Bhandara Water-works.	G. I. F. D. No. 746A., dated 15th February 1899, and C. C.'s letter No. 1763, dated 14th March 1899 . .	3,500	4 „	3,500	...	3,500	...
Jubbulpore do.	Construction of Water-works.	G. I. F. D. No. 3745, dated 18th November 1879 .	61,000	(*a*)	...	29,200	...	2,000
		G. I. H. D. No. 131, dated 28th November 1884 . .						
	Extension of Water-works.	C. C. No. 918, dated 13th February 1895 . .	20,000	4 p. c.	17,149	...	...	755
Burhanpur do.	Water-supply . .	C. C. No. 3024-323, dated 14th May 1891 . .	10,500	4½ „	6,420	...	...	496
Raipur do.	Ditto . .	C. C. No. 4661, dated 12th July 1892 . . .	10,000	4½ „	8,068	...	...	387
Khandwa do	Water-works . .	C. C. No. 919, dated 13th February 1895 . . .	36,000	4 „	35,140	...	...	860
		C. C. No. 5923, dated 31st August 1896 . . .						
Tumsur do.	Construction of a Tank	C. C. No. 3612, dated 10th April 1897 . . .	300	(*b*)	...	...	...	150
Wardha do.	Water-works . .	G. I. F. D. No. 119, dated 14th December 1897, and No. 5459 A., dated 18th December 1897 . . .	9,000	4 p. c.	8,922	...	2,869	79
		TOTAL CENTRAL PROVINCES	190,300		107,252	29,200	6,369	6,460
BURMA.								
Prome Municipality.	Water-works . .	G. I. F. D. No. 587-2 P. M., dated 29th October 1884 .	20,000	5 p. c.	5,333	...	...	530
Mergui do.	Construction of a Bazar	C. C. No. $\frac{163}{6T-17}$, dated 9th April 1894 . . .	300	5 „	169	...	...	29
Maubin do.	Ditto . . .	C. C. No. $\frac{329}{4T-25}$, dated 15th July 1892 . . .	800	5 „	231	...	...	107
Paungdeh do.	Ditto . . .	C. C. No. $\frac{80}{3T-17}$, dated 5th December 1892 . .	1,800	5 „	683	...	...	210
		Carried over .	22,900		6,416	...	...	876

(*a*) Rx. 10,000 without interest for three years, and thereafter with interest at 3 per cent., Rx. 40,000 with interest at 4 per cent., and Rx. 11,000 at 6 per cent
(*b*) Free of interest.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1899 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1899. To Government.	Amount owing on 31st March 1899. To the Public.	Transactions during 1898-99. Borrowed.	Transactions during 1898-99. Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
BURMA—*contd.*		Brought forward .	22,900		6,416	...	...	876
Rangoon Municipality.	Water-works . .	G. I F. D. No. 3135, dated 7th October 1880 . .	70,000	5½ p.c.	...	17,500	...	...
	Drainage Scheme .	G. I F. D. No. 3470, dated 20th June 1887, and Nos. 156 and 4104, dated 18th January and 9th August 1889, respectively . . .	270,000	5½ „	...	224,000	...	5,750
	High pressure water-supply.	G. I. F. D. No. 156 and 4104, dated 18th January 1889 and 9th August 1889, respectively	30,000	5½ „	...	30,000	...	...
	Works connected with high-level water-supply.	C. C. No. $\frac{112}{2T.}$, dated 6th August 1893 . . .	71,000	5 „	...	71,000	...	...
	Rubbish removal scheme.	C. C. No. $135\frac{2T}{34}$, dated 4th November 1897.	8,000	5½ „	...	8,000	...	...
	Repayment of old Loan		16,800	5½ „	...	16,800	...	...
	Town Lands reclamation works.		64,200	5½ „	...	64,200	35,000	...
Hinzada do.	Construction of new Hospital and out-houses . . .	L. G. M. Department No. $\frac{141}{4T-29}$, dated 6th September 1898 . .	1,000	4½ „	1,000	...	1,000	...
Yandoon do.	Purchase of Bazars .	C. C. No. 579-2, dated 20th November 1893 . .	7,500	5 „	5,586	...	...	422
Akyab do.	Scavenging Scheme .	C. C. No. $\frac{367}{5T-6}$, dated 18th May 1894 . . .	2,000	5 „	1,334	...	...	179
Shwegyin do.	Re-shingling of Bazar	C. C. No. $\frac{196}{6T-3}$, dated 11th January 1895 . .	1,000	5 „	755	...	...	87
Pakôkku do.	Construction of sheds .	C. C. No. $\frac{480}{90T-1}$, dated 23rd January 1895 . .	1,200	5 „	428	...	...	109
Pagan do.	Construction of a bazar	C. C. No. $\frac{289}{10T-12}$, dated 10th December 1894 . .	400	5 „	54	...	...	105
Mônywa do.	Purchase of a bazar .	G. I. F. D. No. 5291, dated 15th October 1889 . .	1,500	4½ „	182	...	...	174
Taungdwingyi do.	Ditto . . .	C. C. No. 75-65 U. M., dated 2nd December 1890 . .	1,000	5 „	353	...	...	107
Kyaukse do.	Ditto . .	C. C. No. 77-61 U.M., dated 2nd December 1890 . .	2,000	5 „	815	...	...	208
Yamethin do.	Ditto . . .	C C. No. $\frac{90}{10T}$, dated 4th May 1892 . . .	1,000	5 „	...	...	...	111
Moulmein do.	For the introduction of Mansfields oil gas installation.	L. G. L. No. $\frac{1178}{6T-3}$, dated 31st August 1898 . .	8,000	5½ „	...	8,000	8,000	...
Sandoway do.	Re-roofing Municipal bazar.	L. G. M. Department No. $\frac{153}{5T-8}$, dated 4th June 1898	400	5 „	400	...	400	...
Letpadan do	Construction of a bazar	L. G. M. D. No. $\frac{378}{3T-20}$, dated 13th June 1898 .	500	5 „	500	...	500	...
Mergui Port Fund.	Construction of a new wharf.	G. I. F. D. No. 3195 S. R., dated 21st July 1898 .	3,700	4½ „	3,700	...	3,700	...
Rangoon Port Trust.	Permanent Works and Improvements in the Port.	G. I. F. D. No. 2161, dated 27th July 1886. . .	89,404	5 „	...	44,404	...	5,000
		Total Burma .	673,504		21,523	483,904	48,600	13,128

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1899 —*continued*.

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1899.		Transactions during 1898-99.	
					To Government.	To the Public.	Borrowed.	Repaid.
	ASSAM.		*Rx.*		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Shillong Municipality.	For pure Water-supply in the Shillong Station.	G. I. No. 1018, dated 23rd May 1883, and C. C. No. G. 2722, dated 31st May 1883	1,500	4½ p. c.	639	...	...	...
	Extending the Laban Water-supply.	C. C. No. G 9269, dated the 18th October 1892 . .	250	5 „	28	...	...	...
	Ditto Shillong Station Water-supply.	C. C. No. $\frac{122 \text{ Municipal}}{6\text{-}47\text{J.}}$, dated 19th July 1893 . .	400	5 „	300	...	...	...
		Total Assam .	2,150		967	...	...	...
	BENGAL.							
Calcutta Municipality.	Water-works, Drainage, and for building the Municipal Office and Market.	F. D. No. 131, dated 17th April 1879 . . .	783,120	4¼ p. c.	375,103	...	...	29,545
	Extension of Water-supply, Drainage, and the acquisition and construction of the Harrison Road.	B. G. No. 459, dated 26th February 1883 . . .	150,000	5 „	...	2,624,690	340,000	...
		B. G. Notification, dated 11th March 1883 . . .	104,830	4½ „				
		B. G. Notification, dated 30th June 1884 . . .	150,000	5 „				
		B. G. Notification, dated 17th June 1885 . . .	250,000	5 „				
		B. G. No. 99 $\frac{T.}{M.}$, dated 25th April 1886 . . .	245,190	5 „				
		B. G. No. 3654, dated 20th August 1887 . . .	155,000	5 „				
		B. G. No. M. $\frac{3L}{1}$ 3, dated 28th February 1889 . .						
		B. G. No. M. $\frac{3L}{1}$ 10, dated 26th September 1889 .	190,000	5 „				
		F. D. No. 2313, dated 9th May 1890	300,000	5 „				
		F. D. No. 53, dated 20th May 1891	200,000	4½ „				
	Town and Bustee Improvement.	B. G. No. 121 $\frac{T.}{M.}$, dated 7th June 1895 . . .	180,000	4 „				
	Drainage, Water-supply and other Municipal Acts.	B. G. No. 2754M., dated 7th July 1896 . .	200,000	3½ „				
		F. D. No. 3559A., dated 15th August 1893 . .	200,000	4 „				
		B. G. No 4563M., dated 28th July 1898 . . .	300,000	4½ „				
		B. G. No. 462M., dated 24th January 1899 . . .	40,000	4½ „				
		F. D. No. 2965A., dated 5th July 1898 . . .	50,000	4½ „	...	...	50,000	50,000
Darjeeling do.	Water-works . .	F. D. No. 934, dated 17th February 1877 . . .	4,000	4½ „	439	...	...	276
		B. G. No. 467 $\frac{T.}{M.}$, dated 18th June 1892	3,500	4½ „	2,753	...	...	139
	Ditto . .	B.G.Nos. $\frac{T.}{209}$, dated 26th May 1879, 377 $\frac{T.}{M.}$, dated 17th June 1882, and 2140 P., dated 23rd December 1882 . .	6,000	6 „	...	300	...	250
	Construction of an additional covered shed in the Municipal market.	B. G. No. 776M., dated 28th February 1895 . . .	2,000	4½ „	1,728	...	...	73
		Carried over .	3,513,640		380,023	2,624,990	390,000	80,283

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1899 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned	Rate of Interest	Amount owing on 31st March 1899.		Transactions during 1898-99.	
					To Government.	To the Public.	Borrowed.	Repaid.
		Brought forward .	*Rx.* 3,513,640		*Rx.* 380,023	*Rx.* 2,624,990	*Rx.* 390,000	*Rx.* 80,283
BENGAL—*contd.*								
Dhrjeeling—*contd.*	Improvement of Water-supply.	B. G. No. 1323M., dated 30th March 1895, and 306 $\frac{T.}{M.}$, dated 15th September 1898	2,000	4½ p.c.	1,969	...	...	31
	Establishment of a Steam Laundry.	B. G. No. 3339M., dated 6th August 1896 . . .	3,000	4½ „	2,926	...	...	50
	Iron railings, Steam Laundry and Railway Sidings.	1417 $\frac{T.}{M.}$, dated 10th November 1897, 1308M., dated 8th March 1898, and 3633M., dated 15th June 1898 .	6,000	4½ „	5,761	...	...	192
	Electric Lighting .	No. 3223M., 31st July 1896.	12,000	4½ „	9,700	...	1,500	...
Durbhanga do.	Sanitary Improvements in the Town.	B. G. No 945M., dated 26th February 1897 . . B. G. No 2727M., dated 18th May 1897 . . .	4,000	4½ „	3,336	...	...	339
Burdwan do.	Water-works . .	B. G. Notifications, dated 26th February 1883, 11th July 1886, and 18th December 1891	15,000	(*a*)	...	11,200	...	...
Howrah Municipality.	Construction of portable Railways and taking over the Railway Overbridge from the E. I. Railway Co.	B. G. Notification, dated 8th July 1886 . . .	5,000	6 p. c.	...	5,000	...	...
	Lighting certain new areas.	B. G. No. $\frac{106}{M.}$, dated 10th January 1893 . . .	1,200	4½ „	...	...	...	132
	Acquisition of the Hadua Tank.	B. G. No. $\frac{1169}{M.}$, dated 30th March 1893 . . .	800	4½ „	...	...	...	174
	Water-works . .	G. I. F. D. No. 26A., dated 5th January 1894 .	150,000	4 „	144,048	...	...	1,905
	Improvement of the Municipal Cattle Yard.	B. G. No. 1222M., dated 26th March 1895 . . .	1,000	4 „	216	...	...	208
	Water-works . .	B. G. No. 5573M., dated 18th December 1897 . .	4,000	4 „	3,866	...	...	134
	Works connected with the prevention of outbreak of Plague.	F. D. No. 5274A., dated 8th December 1897 . .	2,200	4 „	1,100	...	...	1,100
Bhagulpur do.	Water-works . .	F. D. No. 3674, dated 7th July 1888 . . .	5,000	6 „	...	2,200	...	...
	Ditto . .	B. G. No. 447M., dated 7th February 1896 . . .	30,000	4 „	28,631	...	...	564
Dacca do.	Ditto . .	B. G. No. M. $\frac{3L.}{3}$17, dated 3rd December 1889 . .	12,500	4½ „	10,732	...	...	271
Bali do.	Purchase of Office Building.	B. G. No. 193 $\frac{T.}{M.}$, dated 23rd April 1885 . . .	798	6 „	...	148	...	50
Rajshahye do.	Drainage . . .	B. G. No. M. $\frac{3L}{9}$6, dated 22nd April 1890 . . .	1,500	4½ „	375	...	...	165
Faridpur do.	Excavation of Tanks and Metalling of Roads.	B. G. No. M. $\frac{3L}{12}$ 6, dated 12th August 1890 . . .	500	4½ „	154	...	...	54
Serampore do.	Drainage . .	B. G. No. M. $\frac{3L}{11}$ 7, dated 26th November 1890 .	3,000	4½ „	2,286	...	...	122
Pooree do.	Ditto . . .	B. G. No. 37 $\frac{T.}{M.}$, dated 14th May 1891, and No. 227 $\frac{T.}{M.}$, dated 27th September 1893	2,000	4½ „	1,110	...	...	194
Chittagong do.	Construction of a new building for Municipal Hospital.	B. G. No. 1357M., dated 20th March 1894 . .	4,500	4½ „	3,319	...	...	258
	Opening new burial grounds.	B. G. No. 3471M. dated 14th August 1896 . . .	500	4½ „	417	...	...	42
Manicktolla do.	Water-works . .	B. G. No. 2099 M., dated 19th June 1893 . . .	2,500	4½ „	1,263	...	...	248
Mozufferpore do.	Drainage . . .	B. G. No. 2443 M., dated 26th July 1893 . . .	6,000	4½ „	5,583	...	...	111
		Carried over .	3,788,638		606,815	2,643,538	391,500	86,627

(*a*) Rx. 12,500 with interest at 5 per cent., and Rx. 2,500 at 4½ per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1899—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1899.		Transactions during 1898-99.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
BENGAL—*contd.*		Brought forward .	3,788,638		606,815	2,643,538	391,500	86,627
Patna Munfcipality.	Drainage . .	B. G. No. 19 $\frac{T.}{M.}$ dated 29th April 1893 . . .	31,800	4½ p. c.	29,281	...	...	604
Dinagepur do.	Ditto . . .	B. G. No 1186M., dated 10th March 1894 . . .	1,000	4½ „	374	...	...	146
Arrah do.	Water-works . .	B. G. No. 171 $\frac{T.}{M.}$, dated 24th May 1893, and 1357M., dated 20th April 1895 .	10,000	4 „	9,145	...	...	203
Julpaiguri do.	Drainage . . .	B. G. No. 714M., dated 15th February 1894.	1,800	4½ „	1,556	...	...	65
Kurseong do.	Water-works . .	B. G. No. 372M., dated 28th January 1895.	200	4½ „	43	...	...	42
Debhatta do.	Re-excavation of 2 Tanks for supplying pure drinking water.	B. G. No. 1120M., dated 9th March 1896 . .	200	4½ „	149	...	...	18
Kotechandpore do.	Re-excavation of 3 Tanks.	B. G. No. 845M., dated 16th February 1897 . . B. G. No. 2730M., dated 20th May 1897 . . .	300	4½ „	90	...	...	30
Jamalpur do.	Remodelling bazar drains.	B. G. No. 1960M., dated 29th March 1898 . .	300	4½ „	288	...	...	12
Nadia do.	Construction of wells and re-excavation of tanks.	B. G. No. 1863M., dated 25th March 1898 . .	200	4½ „	163	...	...	37
Gya . do.	Purchase of plant for introduction of Part IX of Municipal Act	B. G. No. 7286M., dated 28th December 1898 . .	4,500	4½ „	4,500	...	4,500	...
Coxbazar . do.	Constructing Office buildings . .	No. 2551M., dated 27th April 1898	200	4½ „	182	...	200	18
Naraingunge do.	Construction of a Municipal Market.	No. 202M., dated 15th January 1897	2,500	4½ „	2,192	...	...	208
Krishnagar do.	Drainage . . .	B.G. No. 1062M., dated 21st February 1899 . .	2,800	4½ „	2,800	...	2,800	...
Purnea	Introducing Part IX of the Bengal Municipal Act.	B. G. No. 5206M., dated 7th December 1897 . .	250	4½ „	204	...	...	46
Mehirpur do.	Re-excavation of a Tank	B. G. No. 345M., dated 21st January 1897 . . . B. G. No. 1971M., dated 7th April 1897 . . .	150	4½ „	125	...	...	13
Naserabad do.	Cost of repairing engines of the Raj Rajiswari Water-works.	B. G. No. 495M., dated 29th January 1897 . . .	500	4½ „	314	...	...	95
Ranaghat do.	Purchasing Carts, &c., for carrying out the purposes of Part IX of the Municipal Act.	B. G. No. 5031M., dated 30th December 1896 . .	500	4½ „	438	...	...	42
Serajgunge do.	Improving the supply of drinking water.	B. G. No. 3257M., dated 3rd August 1896 . . .	500	4½ „	417	...	...	43
	Repair of Roads and Bridges damaged by earthquake.	B. G. No. 1573M., dated 17th March 1898 . . .	250	4½ „	229	...	...	20
Rajpur do.	Acquiring and reexcavating certain tanks.	B. G. No. 1777M., dated 28th March 1898 . . .	375	4½ „	366	...	375	9
Rampur Boalia do.	Drainage and Water-supply.	B. G. No. 6148M., dated 1st November 1898 . .	500	4½ „	500	...	500	...
South Barrackpur do.	Introducing Part IX, of Municipal Act in Town.	B. G. No. 258M., dated 14th January 1899 . . .	240	4½ „	240	...	240	...
Port Commissioners of Calcutta.	Value of Calcutta Port Fund Stock made over to the Port Commissioners.	F. D. No. 1832, dated 17th July 1871 . . .	176,500	4½ „	176,500	...	...	...
	Consolidated Loan for the Improvement of the Port of Calcutta under Sections 5 and 6 of Act IV (B. C.) of 1880.	F. D. No. 3010, dated 23rd September 1878 . .	534,035	4½ „	280,543	...	...	19,334
	Construction of Kidderpore Dock.	F. D. No. 4483, dated 4th December 1886, and No. A1296, dated 28th March 1893	2,877,057	4 „	2,877,057	...	...	...
		Carried over .	7,435,295		3,994,511	2,643,538	400,115	107,612

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1899—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1899.		Transactions during 1898-99.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
BENGAL—*contd.*		Brought forward .	7,435,295		3,994,511	2,643,538	400,115	107,612
Port Commissioner of Calcutta—*contd.*	Improvement of the Port of Calcutta.	B. G. Notifications, dated 5th July 1881, 13th February 1883, and 4th January 1886	600,000	(*a*)	...	600,000	...	...
		B. G. No. 530M., dated 5th March 1895.	175,000	4 p. c.	...	175,000	...	...
		B. G. No. 1727M., dated 27th August 1895.						
		B. G No. 696M., dated 19th March 1897 . . .	150,000	4 „	...	150,000	250	...
		B. G. No. 18 Marine, dated 2nd February 1899 . .	125,000	4½ „	...	125,000	125,000	...
Chittagong Port Fund.	Purchase of a Pilot Brig.	F. D. No. $\frac{2L}{10}$8, dated 14th January 1890, and B. G. No. 1636, dated 14th April 1892	20,000	4½ „	14,858	...	...	...
	Renewing the Moorings in the Port.	B. G. No. 6303F., dated 30th December 1896 . .	3,300	4½ „	3,086	...	...	110
Dinagepur District Board.	Bridging Roads .	B. G. No. L. $\frac{2L.}{1}$27, dated 10th July 1890 . . .	20,000	4½ „	15,455	...	...	1,117
Julpaiguri do.	Ramshahi Hat to Nagra Koti Road Protective Works.	B. G. No. 699 $\frac{T.}{M.}$, dated 16th October 1895 . .	1,000	4½ „	427	...	...	199
Darbhanga do.	Famine Relief . .	B. G. Nos. 1006 and 4929 F., dated 27th February and 16th November 1893, respectively	18,000	4½ „	11,759	...	...	2,547
Moorshidabad do.	Repairing Roads .	B. G. No. 4401 L. S. G., dated 11th December 1895	1,500	4½ „	401	...	...	383
Nadia do	Improvement of Roads	B. G. No. 1090 L. S. G., dated 18th March 1896 .	2,000	4½ „	1,490	...	...	178
Mozafferpore do.	Construction of a Pontoon Bridge.	B. G. No. 180 $\frac{T.}{M.}$, dated 18th June 1895 . . .	8,000	4½ „	7,204	...	...	277
Monghyr do.	Construction of Roads.	B. G. No. 1075 L. S. G., dated 18th March 1896 . .	10,000	4½ „	5,000	...	...	...
Chittagong do.	Construction of a General Hospital.	B. G. No. 1836, dated 18th April 1894 . . .	3,000	5 „	...	1,950	...	150
Sarun do.	Repairing damages caused by recent flood	B. G. No. 1852L.S.G., dated 30th March 1899 . .	3,000	4½ „	3,000	...	3,000	...
Manbhoom Road Committee.	Construction and repair of Roads.	B. G. No. 3021 F., dated 6th September 1893 . .	900	4½ „	...	...	...	196
		TOTAL BENGAL .	8,575,995		4,057,191	3,695,488	528,365	112,769
N.-W. PROVINCES AND OUDH.								
Naini Tal Municipality.	Drainage and Water-works.	N.-W. P. G. No. $\frac{5471}{X-2}$, dated 21st November 1894	2,000	¼ p.c.	1,852	...	...	39
	Water-works Project	N.-W. P. G. No. $\frac{528}{XI-238A.}$ dated 31st March 1894 .	26,000	¼ „	25,058	...	...	...
	General Purposes .	N.-W. P. G. O. No. $\frac{1658}{XI-224B.}$ dated 9th July 1897 . .	1,000	¼ „	875	...	...	125
	Ditto . .	N.-W. P. G. O. No. $\frac{2085}{XI-224B.}$ dated 2nd September 1897 .	500	¼ „	...	...	...	500
	Water-works . .	N.-W. P. G. No. $\frac{2860}{XI-224B.}$ dated 29th December 1897	25,500	¼ „	24,700	...	12,700	...
Dehra Dun do.	Water-works Project	N.-W. P. G. No. $\frac{1334}{XI-627.}$, dated 9th May 1895 . .	9,100	¼ „	8,598	...	...	174
Mussoorie do.	Conservancy Scheme .	N.-W. P. G. No. $\frac{1679}{XI-596.}$, dated 2nd October 1887 .	1,500	7 „	...	400	...	100
	Water-works Scheme .	N.-W. P. G. No. $\frac{472}{XI-499A.}$, dated 19th March 1891 .	1,000	6 „	...	300	...	100
	Ditto ditto .	N.-W. P. G. No. $\frac{2064}{X-2}$, dated 16th April 1895. . .	1,000	4½ „	967	...	...	...
		Carried over .	67,600		62,050	700	12,700	1,038

(*a*) Rx. 300,000 with interest at 4½ per cent., and Rx. 300,000 at 5½ per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1899—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1899.		Transactions during 1898-99.	
					To Government.	To the Public.	Borrowed.	Repaid.
N.-W. PROVINCES AND OUDH—*contd.*		Brought forward	*Rx.* 67,600		*Rx.* 62,050	*Rx.* 700	*Rx.* 12,700	*Rx.* 1,038
Mussoorie Municipality—*contd.*	Waters-works Scheme	N.-W. P. G. No. $\frac{980}{XI-99A.}$, dated 27th April 1894	3,600	4½ p. c.	3,386	...	...	...
	Sewerage Project	N.-W. P. G. No. $\frac{591}{XI-75B.}$, dated 19th March 1896	4,000	4 „	3,692	...	...	77
	Ditto ditto	G. O. No. $\frac{1297}{XI-73B.}$, dated 9th May 1898	1,900	4 „	1,836	...	1,900	64
Bara Banki Municipality.	General purposes	N.-W. P. G. No. $\frac{323}{XI-581A.}$, dated 12th March 1892	600	4½ „	...	...	...	116
Lucknow do.	Water-works Project	N.-W. P. G. No. $\frac{161}{X-31}$, dated 12th January 1893	132,000	4 „	121,967	...	...	2,643
Allahabad do.	Ditto ditto	N.-W. P. G. No. $\frac{455}{XI-609A.}$, dated 27th March 1894	164,321	4 „	143,393	...	...	3,611
	Water-works	N.-W. P. G. O. No. $\frac{1339}{XI-108B.}$, dated 26th May 1897	5,300	4 „	5,032	...	...	181
	Ditto	N.-W. P. G. O. No. $\frac{154}{XI-348B.}$, dated 25th January 1898	2,300	4 „	2,262	...	1,300	38
Agra do.	Ditto Project	N.-W. P. G. No. $\frac{451}{XI-509A.}$, dated 27th March 1894	125,670	4 „	111,155	...	...	3,232
	Drainage and Water-works Project.	N.-W. P. G. No. $\frac{5705}{X-2}$, dated 3rd December 1894	8,112	4½ „	7,551	...	...	151
	Water-works	N.-W. P. G. O. No. $\frac{1263}{XI-74A.}$, dated 3rd May 1895	800	4½ „	752	...	...	14
	Ditto	N.-W. P. G. No. $\frac{2449}{XI-74A.}$, dated 20th September 1895	1,100	4½ „	1,044	...	...	20
	Ditto	N.-W. P. G. No. $\frac{639}{XI-74A}$, dated 23rd March 1896	800	4½ „	766	...	...	14
Benares do.	Water-works Project	N.-W. P. G. No. $\frac{310}{XI-491A.}$, dated 8th March 1894	195,823	4 „	167,729	...	...	1,724
	Drainage Project	N.-W. P. G. No. $\frac{2305}{X-2}$, dated 26th April 1895	177,700	4 „	57,900	...	...	...
Cawnpore do.	Water-works Project	N.-W. P. G. No. $\frac{C-3}{XI-390}$ $\frac{}{CO}$, dated 28th January 1893	145,000	4 „	83,796	...	...	1,932
Kashipore do.	Protective Works	N.-W. P. G. No. $\frac{1814}{X-2}$, dated 28th March 1895	650	4½ „	598	...	...	12
Meerut do.	Water-works Project	N.-W. P. G. No. $\frac{2213}{XI\ 527A.}$, dated 17th August 1895	75,000	4 „	71,583	...	...	1,409
Shahjehanpur do.	Construction of a new Dispensary and Dufferin Ward.	N.-W. P. G. No. $\frac{486}{X-76}$, dated 24th January 1891	2,000	4½ „	...	648	...	187
Bareilly do.	Conservancy Scheme	N.-W. P. G. No. $\frac{122}{XI-815A.}$ dated 20th January 1893	1,350	4½ „	...	...	...	269
Kashganj do.	Drainage Works	N.-W. P. G. No. $\frac{508}{X-2}$, dated 20th January 1895	1,200	4½ „	625	...	...	514
Khairabad do.	Conservancy Scheme	N.-W. P. G. No. $\frac{1381}{X-2}$, dated 13th March 1895	250	4½ „	150	...	...	25
Hardwar do.	Protective Works	N.-W. P. G. No $\frac{1077}{XI-20B.}$, dated 17th April 1896	500	4½ „	88	...	...	170
Sultanpur do.	Drainages	N.-W. P. G. O. No. $\frac{807}{XI-9B.}$ dated 3rd August 1897	100	4½ „	50	...	...	50
		TOTAL N.-W. P. AND OUDH.	1,117,676		847,405	1,348	15,900	17,491

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1899—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1899.		Transactions during 1898-99.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
PUNJAB.								
Delhi Municipality.	Water-works . .	P.G. Nos. 892 and 911, dated 6th November 1890 and 15th May 1893, respectively .	90,000	4 p. c.	75,285	...	2,142	2,186
Simla do.	Ditto . .	G. I. F. D. No. 72, dated 7th September 1892 .	92,644	4 „	79,333	...	...	2,255
	Ditto . .	G. I. F. D. No. 3175, dated 1st September 1884 . .	15,000	6 „	...	5,000	...	5,000
	Ditto . .	G. P. No. $\frac{1459}{8}$, dated 20th October 1898 . . .	30,000	4 „	16,731	...	16,731	...
Lahore do.	Water-works and Drainage.	G. I. F. D. No. 549, dated 28th January 1882 . .	177,500	4½ „	139,368	...	...	3,604
Rawal Pindi do.	Water-works . .	G. I. Telegram, dated 24th February 1887 . .	13,100	6 „	...	4,900	...	1,000
Dera Ghazi Khan do.	River Protective Works	P. G. No. 499, dated 9th July 1890 . . .	23,400	4 „	11,535	...	...	663
	Ditto .	G. I. F. D. No. 2076A., dated 7th November 1896 . .	20,200	4 „	19,777	...	...	423
	Ditto .	G. P. No. 619, dated 30th March 1899 . . .	6,200	4 „	6,200	...	6,200	...
Ludhiana do.	Sewage Works . .	P. G. Notification No. 508, dated 4th March 1892 .	6,000	5 „	3,569	...	...	300
Kohat do.	Water-works and Drainage.	P. G. No. 1054, dated 26th November 1891 . .	1,700	5 „	...	...	...	1,150
Dalhousie do.	Water-works . .	P. G. No. 131, dated 23rd March 1892 . .	5,034	5 „	3,617	...	...	207
Umballa do.	Ditto . . .	P. G. No. 681, dated 4th April 1895 . . .	1,800	4 „	1,643	...	...	93
Haripore do.	Ditto . . .	P. G. No. 578, dated 7th November 1896 . .	3,100	4 „	2,973	...	95	...
Murree do.	Ditto . . .	P. G. No. 56, dated 25th January 1897 . . .	10,000	4 „	9,632	...	...	189
Peshawar Municipality.	Local Improvements .	G. P. No. 682, dated 7th October 1898 . . .	6,000	4 „	6,000	...	6,000	...
Karnal District Board.	Public Works . .	P. G. No. 722S., dated 28th August 1895 . . .	6,000	4 „	5,856	...	...	144
	Ditto . .	G. P. No. 5, dated 14th January 1898 . . .	3,500	4 „	3,499	...	3,499	...
Peshawar do.	Ditto . . .	P. G. No. 120, dated 12th November 1895 . .	2,500	4½ „	1,063	...	...	515
Jhang do.	Ditto . . .	P. G. No 37, dated 14th March 1895 . . .	4,600	4 „	994	...	...	956
Gujranwala do.	Ditto . . .	P. G. No. 42, dated 14th March 1895 . . .	3,600	4 „	777	...	...	748
		TOTAL PUNJAB .	521,878		387,852	9,900	34,667	19,433
MADRAS.								
Madras Municipality.	Water-supply and Irrigation Extension.	G. I. F. D. No. 1219, dated 27th February 1869 . .	143,000	4 p. c.	143,000	...	...	...
		G. I. F. D. No. 1862, dated 8th July 1869 . . .						
		G I. F. D. No. 2527, dated 23rd August 1873 . .						
	For Plague Expenditure.	G. I. F. D. No. 122A., dated 9th January 1899, and A. G. Local and Municipal Department, Miscellaneous No 41M., dated 10th January 1899 . . .	20,000	4 „	20,000	...	20,000	...
	Drainage of Black Town.	M. G. No. 2505, dated 23rd December 1881 . .	10,000	5 „	...	10,000	...	...
		M. G. No. 363, dated 15th February 1883 . . .	30,000	5 „	...	30,000	...	...
		M. G. No. 487, dated 9th March 1885 . . .	30,000	(a)	...	30,000	...	...
		M. G. No 11M., dated 10th April 1885 . . .						
		M. G. No. 458M., dated 3rd September 1885 . .						
		Carried over .	233,000		163,000	70,000	20,000	...

(a) Rx. 28,200 with interest at 6 per cent. and Rx. 1,800 at 5 per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1899—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of interest.	Amount owing on 31st March 1899.		Transactions during 1898-99.	
					To Government.	To the Public.	Borrowed.	Repaid.
MADRAS—*contd.*			*Rx.*		*Rx.*	*Rx.*	*Rx.*	*Rx.*
		Brought forward .	233,000		163,000	70,000	20,000	...
Madras Municipality.	Drainage of Black Town.	M. G. No. 1562M., dated 18th October 1890 . . .	5,000	5 p. c.	...	5,000	...	...
		M. G. No. 765M., dated 11th August 1887 . . .	10,000	6 „	...	10,000	...	...
		M. G. No. 852M., dated 4th August 1888 . . .	15,000	5 „	...	15,000	...	...
		M. G. No. 1193M., dated 18th September 1889 . .	15,000	5 „	...	15,000	...	...
	Extension of Water-supply.	M. G. No. 16M., dated 8th January 1895 . . .	40,000	4 „	...	40,000	...	...
		M. G. No. 1427 M., dated 25th October 1889 . . .	2,000	5 „	...	2,000	...	...
		M. G. No. 2505, dated 23rd December 1881 . .	25,000	5 „	...	25,000	...	...
	Purchase of the Smithfield Market.	M. G. No. 1699, dated 5th September 1879 . .	2,000	6 „	...	2,000	...	...
	Construction of Market	M. G. No. 823M., dated 13th April 1897 . .	10,000	4 „	...	10,000	...	...
Cochin do.	Kalvetti Reclamation Works.	M. G. No. 233, dated 12th April 1889 . . .	1,400	4½ „	295	...	...	89
Coonoor do.	Drainage Works .	M. G. No. 184, dated 13th March 1891 . . .	1,000	4¼ „	673	...	...	45
	Ditto .	M. G. No. 1058, dated 10th October 1892 . . .	200	4½ „	157	...	...	8
Cuddapa do.	Water-supply . .	G. I. H. D. No. 41, dated 18th April 1887 . .	5,000	6 „	...	4,900	...	...
		M. G. No. 1212, dated 11th November 1892 .	969	4¼ „	862	...	...	20
Anakapalle do.	Office Building . .	M. G. No. 488M., dated 12th March 1897 . . .	300	4¼ „	247	...	...	26
Tirupate do.	Water-supply .. .	M. G. No. 48M., dated 16th January 1897 . . .	5,900	4½ „	5,900	...	...	...
Cocanada do.	Ditto . . .	M. G. No. 457M., dated 10th March 1897 . . .	11,810	4¼ „	11,235	...	...	213
Ootacamund do.	Construction of Market Buildings.	G. I. H. D. Nos. 2817 and 138, dated 15th August 1884, and 29th September 1886, respectively . .	6,000	6 „	...	6,000	...	...
	Sanitary Works .	M. G. No. 352M., dated 2nd March 1897 . . .	1,000	4¼ „	800	...	...	100
	Kandal Drainage .	M. G. No. 443, dated 11th June 1891 . . .	1,750	4¼ „	1,295	...	...	74
	The South Water-supply Scheme.	M. G. No. 137, dated 3rd February 1892 . . .	4,300	4¼ „	3,140	...	...	182
	Construction of an Office building.	M. G. No. 1087M., dated 19th August 1893 . .	700	6 „	...	700	...	...
Palghat do.	Ditto, and a Market and a Slaughter house.	M. G. Nos. 160M. and 1005M., dated 25th January and 13th June 1892, respectively	1,700	6 „	...	1,100	...	100
Guntur do.	Construction of a Market.	M. G. No. 875M., dated 6th July 1893	600	6 „	...	100	...	100
Madura do.	Vaigai Bridge . .	G. I. H. D. No. 137, dated 13th December 1884 .	500	5 p. c.	...	500	...	...
	Water-supply . .	Ditto ditto .	500	5 „	...	500	...	...
	Ditto . .	G. I. H. D. No. 79, dated 21st June 1886 . .	2,700	6 „	...	2,700	...	...
	Ditto . . .	M. G. No. 894, dated 13th September 1893 . .	16,400	4¼ „	14,874	...	...	331
	Ditto . . .	M. G. No. 80M., dated 16th January 1896 . . .	3,150	4¼ „	2,988	...	...	58
Kombhakonam do.	Construction of Drains	M. G. No. 101, dated 13th February 1890 . . .	6,000	4½ „	4,821	...	...	236
Adoni do.	Water-supply . .	M. G. No. 1126, dated 13th November 1893 . .	6,600	4¼ „	5,936	...	...	135
Tellicherry do.	Construction of a Road	M. G. No. 744, dated 7th August 1893 . . .	500	4¼ „	250	...	...	50
		Carried over .	435,979		216,473	210,500	20,000	1,767

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1899—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1898.		Transactions during 1897-99.	
					To Government.	To the Public.	Borrowed.	Repaid.
MADRAS—*contd.*		Brought forward .	435,979		216,473	210,500	20,000	1,767
Calicut Municipality.	Railway Extension to Calicut.	M. G. No. 867, dated 6th December 1889, and No. 53, dated 15th January 1891	3,000	4½ p. c.	1,300	...	...	200
	For burial ground for Moppilas.	M. G. Nos. 39M., dated 7th January 1898 and 466M., dated 1st March 1898 .	958	4 „	862	...	...	96
Mayzvaram do.	Construction of Markets and a School Building.	M. G. No. 91, dated 3rd February 1891, and No. 180, dated 11th March 1891	850	4¼ „	420	...	...	33
Tanjore do.	Water-supply . .	M. G. No. 1061, dated 10th October 1892 . . .	19,000	4¼ „	16,423	...	...	632
Kurnool do.	Ditto . . .	M. G. Nos. 267, 951 and 2025 M., dated 3rd April, 5th November 1894, and 24th November 1896, respectively	5,985	4½ „	5,488	...	...	124
	For a Market . .	M. G No. 1896M., dated 10th November 1896 .	500	4½ „	400	...	...	50
	Water-supply . .	M. G. No. 1324M., dated 2nd June 1897, and 2062, dated 20th September 1897	607	4 „	577	...	...	30
Trichinopoly do.	Ditto . . .	M. G. No. 429, dated 9th June 1891 . .	10,000	4½ „	8,667	...	...	333
	Ditto . . .	M. G. No. 514, dated 11th July 1895 . . .	3,200	4½ „	2,880	...	...	107
Conjeeveram do.	Ditto . .	M. G. No. 1886M., dated 13th November 1895 .	12,850	4½ „	12,377	...	...	230
Dindigal do.	Ditto . . .	M. G. No. 452, dated 14th June 1895 . . .	3,300	4½ „	3,123	...	...	61
Vizagapatam do	Water-works .	M. G. No. 339M., dated 2nd March 1897 . . .	21,050	4½ „	20,690	...	...	360
	Removal of the Fishermenpeta.	M. G. No. 86M., dated 16th January 1896 . . .	2,000	6 „	...	1,000	...	1,000
Madras Harbour Trust Board.	Construction of Madras Harbour.	Madras Act II of 1886, Secs. 29 and 30 and Schedule B., and M. G. Nos. 320 and 205 and 2817, dated 18th June 1886, 10th March 1892, and 6th November 1895, respectively . . .	619,802	4½ „	477,923	...	...	10,000
Tellichery Local Fund Board.	Completion of the Periah Ghât Road and Construction of a Fair-weather Road in Wynaad.	G. I. F. D. No. 2085, dated 28th July 1875 . . .	6,000	4½ „	331	...	...	...
Saidapet do.	Construction of an Iron Girder Bridge across the Kortaliyar.	G. I. F. D. Nos. 738 and 3756 dated 31st January 1873, and 31st October 1876, respectively . . .	19,979	4½ „	...	...	...	746
Ganjam do.	Railway Feeder Roads.	M G. No. 17L., dated 6th January 1896 . . .	500	4¼ „	250	...	...	...
Wellington Cantonment Committee.	Water-supply . .	G. I. Mily. No. 838F., dated 22nd March 1892, and M. G. No. 985, dated 23rd September 1892 . .	200	4½ „	...	...	...	120
Coimbatore District Board.	Construction of a New Market at Pollachi.	G. O. No. 119L., dated 23rd January 1893 . . .	1,600	6 „	...	1,600	...	...
Tinnevelly do.	Construction of an Iron Girder Bridge across the Tambraparui at Srivaikumtum.	G. I. letter No. 241, datad 18th December 1888 Home Department .	3,500	5 „	...	...	...	350
		Total Madras .	1,170,860		768,184	213,100	20,000	16,239

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1899—*continued*.

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1899.		Transactions during 1898-99.	
					To Government.	To the Public.	Borrowed.	Repaid.
	BOMBAY.		*Rx.*		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bombay Port Trust.	Purchase of the Elphinstone Estate and other properties transferred to the Bombay Port Trust.	Bombay Acts Nos. I and VI of 1873 and 1879, respectively	2,117,075	4½ p.c.	2,021,971	...	...	63
	Purchase of certain Government properties by the Trust.	Ditto ditto	84,468	*Nil*	25,906	...	...	63
	Dock Extension Works	G. I. F. D. No. 4484, dated 4th December 1886 G. R. No. 506, dated 16th December 1886 C. G.'s No. 164, dated 22nd April 1887 G. I. F. D. No. 3457, dated 27th June 1888 G. I. F. D. No. 6914, dated 31st December 1888 G. I. F. D. No. 604, dated 5th February 1890 G. I. F. D. No. 4511, dated 18th September 1890 G. I. F. D. No. 3635, dated 28th August 1891 G. I. F. D. No. 3298A., dated 9th August 1892	960,000	4 p.c.	908,622	...	...	...
		G. I. F. D. No. 3678A., dated 23rd August 1893 G. I. F. D. No. 248A., dated 16th January 1895 G. I. F. D. No. 1008A., dated 4th March 1896, 4489A., datrd 9th October 1897 G. I. F. D. No. 3240A., dated 29th July 1896 G. R. No. 97, dated 2nd May 1896 G. R. No. 171, dated 11th August 1896	960,000	3½ „	54,710	...	...	...
			960,000	3 „	16,680	...	...	...
	Purchase of Foreshore Properties.	Section 30 of Act II of 1879	754,280	4 „	...	754,280	...	...
	Repayment of Debenture Loan of 1883 of 76 lakhs on account of Prince's Dock due to Government.	G. R. No. 49, dated 26th January 1882	760,000	4 „	...	759,688	...	...
	Completion of Mody Bay Works Debenture of 1885.	G. R. No. 159, dated 7th May 1884	100,000	4 „	...	100,000	...	...
	To meet the cost of Apollo Basin Reclamation new Warehouses and new Offices.	G. R. No. 275, dated 10th August 1887						
	To replace the Debenture Loan of 1889 of 7 lakhs raised in 1881.	G. R. No. 137, dated 22nd June 1888	252,500	5 „	...	160,450	...	82,850
	Graving Dock Construction.	G. R. No. 98, dated 27th March 1889						
	To meet the cost of Ballard Road Pier and other works and contribution towards the cost of a Road at Wari Bunder.	G. R. No. 137, dated 27th May 1893 G. R. No. 157, dated 16th July 1894.	115,100	4 „	...	115,100	...	...
	To meet the cost of Balkoil Installation, Mody Bay Reclamations at Frere Lands Estate, extension of sheds, accommodation at Prince's Dock, etc	G. R. No. 123, dated 28th May 1897	102,500	3½ „	...	102,500	...	...
	To meet the repayment of five per cent. Debenture Loans.	G. R. No. 104, dated 25th May 1899 G. R. No. 203, dated 7th November 1899	350,000	4 p.c.	...	170,000	170,000	...
		Carried over	7,515,923		3,027,889	2,162,018	170,000	82,976

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1899—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1899.		Transactions during 1898-99.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
		Brought forward .	7,515,923		3,027,889	2,162,018	170,000	82,976
	BOMBAY —*contd.*							
Karachi Port Trust.	Improvement of Karachi Harbour.	G. I. No. 590, dated 28th October 1885; G. R. No. 27, dated 7th January 1886	71,150	4½ „	56,905	...	...	1,726
	Ditto . . .	G. I. No. 1427, dated 17th June 1886; G. R. P. W. D. No. 375 C. W./1096, dated 1st July 1886 . . .	155,000	4½ „	133,061	...	...	3,365
	Improvement and Extension of the Wharf Accommodation for native vessels; dredging the approaches of the native Jetty.	G. R. Nos. 1154, dated 27th March 1884 . . .	100,000	5 „	...	17,500	...	1,000
	Construction of four additional berths at the Erskine Wharf and the establishment of an import and export yard.	G. R. Nos. 92 and 126, dated 21st April and 12th May 1892, respectively . .	200,000	4 „	...	200,000	...	...
	Appliances for improvement of Channel, etc.	G R. Nos. 230 and 257, dated 21st October and 21st November 1896, respectively .	130,000	4 „	...	130,000	24,908	...
Poona District Local Board.	Construction of a Bridge over the Indrayani River.	G. R. No. 1604, dated 8th June 1885 . . .	4,000	6 „	...	667	...	414
	Construction of a Bridge over the Sud Nala on the Wadgaon-Shikarpore Road.	G. R. No. 4171, dated 1st December 1891 . .	1,300	6 „	...	...	...	126
Ahmedabad do.	Construction of a Bridge over the Sabarmatti River.	G. R. No. 4777, dated 3rd December 1889, and No. 355, dated 3rd February 1890	3,400	4½ „	...	...	...	493
Bijapur do.	Construction of the Begam Tank.	G. R. F. D. No. 351, dated 29th January 1879 . . 15th October 1878 . .	5,000	4½ „	595	...	...	344
Ratnagiri do.	Construction of the Amba Ghât Road.	G. R. Nos. 1367, dated 16th April 1878, and 3718, dated 15th October 1878 . .	20,050	4½ „	446	...	...	836
Dharwar do.	Miscellaneous Works .	G. R. Nos. 1043, dated 26th March 1895, and 5415, dated 22nd December 1897 .	16,000	4½ „	15,605	...	...	266
Poona Cantonment Fund.	Building a Market and making other improvements in the Cantonment.	G. R. No. 63, dated 8th January 1885 . . .	12,000	6 „	...	4,000	...	...
Gokak Municipality.	For relief of weavers .	G. I. F. D. No. 3666A., dated 19th August 1897 . .	500	4 „	−6	...	...	506
		G. R. F. D. Nos. 3717 and 4059, dated 28th August and 23rd September 1897 .						
Thana do.	For Plague operations	G. I F. D. Nos. 4692, dated 9th November 1897, 1398, dated 28th March 1898, and 1777, dated 23rd April 1898 .	1,000	4 „	675	...	500	325
Nasik do.	Ditto ditto .	G. I. F. D. No. 3139 A., dated 16th July 1898, G. R. F. D. No. 5151, dated 10th November 1898 . . .	5,000	4 „	5,000	...	2,000	...
Godag-Bettigeri do.	Ditto ditto .	G. R. F. D. No. 1254, dated 13th March 1899 . .	2,000	4 „	...	...	500	500
		Carried over .	8,242,323		3,240,170	2,514,185	197,908	92,877

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1899—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1899.		Transactions during 1898-99.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
BOMBAY—*contd.*		Brought forward	8,242,323		3,240,170	2,514,185	197,908	92,877
Bombay Municipality.	Construction of the Vehar Lake and Water-works.	G. R. No. 1389, dated 27th July 1865, Act XIII of 1863, Section 84 of Act II of 1865, Section 140 of Act III of 1872, Act II of 1888, and Act I of 1894	373,005	4 p. c.	251,595	...	...	1,305
	Construction of Drainage and other Sanitary Works.	G. R. No. 2669, dated 17th July 1882; G. R. No. 384, dated 2nd February 1883; G. R. No. 460, dated 14th February 1884; G. R. No. 124, dated 27th April 1885	440,000	5 „	...	373,900	...	...
	Construction of Fire Brigade Quarters and Stations.	G. R. Nos. 1023, 2164, and 3145, dated 29th March, 28th June, and 6th September 1892, respectively	45,000	4 „	...	45,000	...	...
	Tansa Water-works	G. R. No. 561, dated 12th February 1886 G. R. No. 1008, dated 16th March 1886 G. R. No. 1930, dated 31st May 1886 G. R. No. 2876, dated 21st September 1887 G. R. No. 3978, dated 21st July 1888 G. R. No. 4193, dated 8th October 1889 G. R. No. 3392, dated 23rd August 1890 G. R. No. 3262, dated 15th September 1891	1,470,000	5 „	...	1,470,000	...	...
	Construction of Drainage and Water-works in the City of Bombay.	G. R. No. 2951, dated 28th September 1878	269,400	5 „	...	196,800	...	5,300
	Construction of Drainage and Water-works.	G. R. No. 1427, dated 4th May 1888	70,000	5 „	...	70,000	...	...
	Ditto	G. R. No. 873, dated 16th March 1888	120,000	5 „	...	120,000	...	...
	Construction of Market and Roads, Drainage and Water-works.	G. R. No. 4037, dated 7th September 1888; G. R. No. 3280, dated 19th September 1888; G. R. No. 4138, dated 24th November 1888	100,887	5 „	...	100,850	...	...
	Agripada House Sullage Water Connection Works.	G. R. No. 17, dated 3rd January 1890, and G. I. F. D. No. 6547, dated 28th December 1889	24,800	5 „	...	24,800	...	...
	Construction of various Sanitary Works.	G. R. No. 3392, dated 23rd August 1890	350,000	5 „	...	350,000	...	...
	Construction of the New Municipal Office building.	G. R. No. 3262, dated 15th September 1891	80,000	5 „	...	80,000	...	...
	Repayment of balance of Government Consolidated Loan.	G. R. No. 1989, dated 6th June 1893	420,000	4 „	...	420,000	...	...
	Construction of Drainage, Water-works, Roads, and other works.	G. R. No. 809, dated 3rd March 1894	232,500	4 „	...	232,500	...	...
	Construction of a Sewerage Wari Bunder, etc., Roads, burial ground, and certain Water-works.	G. R. No. 3501, dated 22nd August 1895 G. R. No. 883, dated 22nd February 1896	100,000	3½ „	...	100,000	...	...
	Temporary Loan to meet urgent works.	G. R. G. D. No. 5395, dated 6th October 1897	150,000	(*a*)	...	150,000	...	...
	Ditto	G. R. G. D. Nos. 6526 and 5136A., dated 24th and 19th November 1897	200,000	(*a*)	...	200,000	80,000	...
Ankleshwar do.	For Plague operations	G. R. F. D. No. 907, dated 22nd February 1898	700	4	...	100	100	...
		Carried over	12,683,615		3,491,765	6,448,135	278,008	99,482

(*a*) One per cent. below the Bank of Bombay ruling rate, subject to a minimum of 4 per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1899—*continued*.

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1899.		Transactions during 1898-99.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
BOMBAY —*contd.*		Brought forward .	12,688,615		3,491,765	6,448,135	278,008	99,482
Yeola Municipality.	For Water-works .	G. R. F. D. Nos. 2819 and 4115, dated 29th June and 27th September 1897	1,000	*Nil.*	250	...	...	750
Hyderabad do.	Improving and Supplementing the water supply.	G. R. F. D. No 2719, dated 20th June 1898 . .	5,000	8 & 7½ p. c.	...	5,000	5,000	...
		G. R. F. D. No. 5433, dated 27th December 1897, and 580 dated 7th February 1898	11,550	5 „	...	2,800	50	50
	Replacement of old engine at side.	G. R. F. D. No. 5050, dated 3rd November 1898, and G. I. F D. No. 4953A., dated 15th November 1898	7,600	6 „	1,500	...	1,500	...
Karachi do.	For the following works of public utility :— Water-works Extension. Boulton Market . Empress Market . Light Tramway . Victoria Museum .	G. R. Nos. 3210, 4269 and 1441, dated 3rd September, 4th December 1883, and 21st April 1884, respectively . .	50,000	5 & 6 p. c.	...	25,550	...	450
	Drainage Works .	G. R. No. 4672, dated 25th November 1892 . .	60,000	4½ „	...	60,000	...	...
	Construction of a new Reservoir.	G. R No. 2771, dated 27th August 1894 . .	10,000	4 „	...	10,000	...	...
	For Plague Operations	G. I. F. D. Nos. 2406A. and 2599, dated 31st May 1897 and 14th June 1897.	10,000	4 „	8,739	...	...	849
	Temporary loan for Plague expenditure.	G. I. F. D. Nos. 4207A. and 4300, dated 22nd September and 9th October 1897, respectively . .	10,000	4 „	10,000	...	...	...
	Temporary Imperial advance to meet Plague expenditure.	G. I. F. D. No. 450A, dated 14th October 1898, embodied in G. R. F. D. No. 4924, dated 27th October 1898 . .	50,000	6 „	10,000	...	10,000	...
Dharwar do.	Improvement of Water supply.	G. R. Nos. 3031, dated 30th September 1876, and 4251, dated 16th October 1876 .	3,600	4½ „	214	...	...	...
Sukkur do.	Construction of Waterworks.	G. R. No. 3707, dated 24th October 1893 . .	20,000	5 „	...	20,000	...	...
		G. R. No. 3162, dated 13th September 1895 . .	10,000	5 „	...	10,000	...	...
	For Plague operations	G. R. F. D No. 3091, dated 15th July 1897 . .	10,000	4 „	7,813	...	...	2,187
Hubli do	Construction of Waterworks for the Town of Hubli.	G. R. No. 4020, dated 8th December 1890; G R. No. 1010, dated 19th March 1891; G. R. No. 1078, dated 24th March 1891; G. R. No. 1173, dated 1st April 1891; G. R. No. 423, dated 31st January 1894	24,200	4½ „	22,256	...	...	...
	For Plague expenditure	G. I. F. D. No. 2245A., dated 16th May 1898, and G. R. No. 2585, dated 9th June 1898 . .	5,000	4 „	4,925	...	3,000	75
Sangamner do.	Sanitary Works . .	G. R. No. 2308, dated 29th June 1878 . . .	600	4½ „	12	...	...	44
Panvel do.	Water-works . .	G. R. Nos. 2659, 3672 and 4944, dated 29th June, 14th September, and 14th December 1892, respectively .	5,900	4½ „	5,306	...	...	
Surat do.	Widening the Roads in the localities devastated by fire.	G. R. No. 4367, dated 30th October 1890 . . .	20,000	5½ „	...	11,000	...	1,000
	Construction of Waterworks.	G. R. No. 2960, dated 4th September 1896 . .	60,000	4 „	...	45,400	2,000	1,600
	For meeting Plague charges.	G. R. No. 2568, dated 8th June 1898 . . .	15,000	5 „	...	8,200	8,200	...
		Carried over .	13,078,065		3,562,780	6,646,085	307,758	106,548

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1899—*continued*.

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan Sanctioned.	Rate of Interest.	Amount owing on 31st March 1899.		Transactions during 1898-99.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
BOMBAY—*contd.*								
		Brought forward .	13,078,065		3,562,780	6,646,085	307,758	106,548
Godhra Municiplity.	Improvement of Roads in the City.	G. R. Nos. 2143 and 2985, dated 3rd June and 6th August 1889, respectively .	1,000	5 p. c.	644	...	...	46
Ahmedabad Municipality—	Carrying out a part of the Water-supply Scheme and paying off the existing Loans.	G. R. No. 3513, dated 26th December 1887 .	30,000	5 „	...	24,240	...	3,240
		G. R. No. 1449, dated 14th May 1888 . .	10,000	5 „	...	8,080	...	1,080
	Water and Drainage Works.	G. R. Nos. 300 and 559, dated 29th January and 18th February 1890, respectively . . .	45,000	4½ „	29,569	...	...	751
	Water-Works . .	G. R. No. 3553, dated 19th September 1889 . .	30,000	5 „	...	14,977	...	...
	Payment of contribution towards reconstruction of the Ellis Bridge.	G. R. No. 728, dated 28th February 1890 . . .	5,100	5 „	...	4,671	...	...
	Making House connections with Drainage.	G. R. No. 1874, dated 17th May 1800 .	2,000	4½ „	...	2,000	...	...
	Drainage extension works.	G. R No. 3466, dated 4th October 1893 . .	20,000	4½ „	...	20,000	...	...
	To pay off a portion of Government Loan.	G. R. No. 2782, dated 19th August 1896 . . .	10,000	4¼ „	...	10,000	...	...
	For the extension of Water-works.	G. R. No. 3560, dated 18th August 1897 . .	6,500	4¼ „	...	6,500	...	...
Bijapur Municipality . .	For Famine and Plague expenses.	G. I. F. D. No. 5273A. and G. R. No. 5372, dated 8th and 20th December 1897 .	500	4 „	342	...	...	158
Pen Municipality	Distribution of water-pipes throughout the town.	G. R. No. 123, dated 13th January 1885 . .	1,000	6 „	...	200	...	50
Ratnagiri City do.	Nachna Water-works .	G. R. No. 3346, dated 6th November 1880 . .	3,000	6¾ „	...	1,675	...	...
	Ditto ditto .	G. R. No. 2632, dated 31st July 1884 . . .	1,500	5 „	...	1,500	...	...
Rajapur do.	Water-works at Kodowla.	G. R. Nos. 737 and 2507, dated 16th March and 26th August 1886, respectively .	1,200	6 „	...	1,200	...	...
Sholapur do.	Water-works . .	G. R No. 3036, dated 30th November 1879 . .	19,389	7 „	...	400	...	1,000
	For Plague operations and relief to distressed weavers.	G. R. F. D No. 3721, dated 28th August 1898 . .	9,500	5 „	...	4,500	4,500	...
	For Plague operations	G. I. F. D. No. 3437A., dated 6th August and G. R F. D. No. 3721, dated 28th August 1898 . . .	5,500	4 „	5,500	...	5,500	...
	For Plague and Famine.	G. R. F. D. No. 3882, dated 9th September 1897 . .	1,000	4 „	1,000	...	...	...
Satara do.	Extension of Water-works.	G. R. No. 3740, dated 13th December 1881 . .	30,000	(*a*)	...	14,462	...	391
	For Plague operations	G. I. F. D. No. 3157A., dated 19th July 1897; G. R. F. D. No. 3166. dated 11th August 1897; G. I. F. D. No. 4756A, dated 26th October 1897; G. R. F. D. Nos. 4852 and 110, dated 16th November 1897 and 10th January 1898, respectively	1,500	4 p. c.	1,363	...	...	137
Junner do.	Construction of a Tank for the Water-supply of the Town.	G. R No. 963, dated 17th March 1883 . . .	3,300	5 „	...	900	...	100
		Carried over .	13,315,054		3,601,198	6,761,390	317,758	113,501

(*a*) From 6 to 7 p.c.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebted of Municipalities and Local Funds on the 31st March 1899—*concluded.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan Sanctioned.	Rate of Interest.	Amount owing on 31st March 1899. To Government.	To the Public.	Transactions in 1898-99. Borrowed.	Rep
			Rx.		*Rx.*	*Rx.*	*Rx.*	R
BOMBAY—*contd.*		Brought forward .	13,315,054		3,601,198	6,761,390	317,758	11,
Telegaum Municipality.	Construction of Water-works.	G. R. Nos 227, dated 24th January 1883 . . .	2,850	5 p c.	...	1,496	...	...
Dabhada do.	Ditto . .	G. R. No. 1028, dated 20th April 1887 . . .	470	5 „	...	65	...	
Nadiad do.	Construction of Latrines in the Town.	G. R. Nos. 81 and 282, dated 10th and 26th January 1890, respectively . . .	1,000	5 „	...	200	...	1
Dhulia do.	Improvement of the Water-supply.	G. R. Nos. 4948, dated 14th December 1892, and 869, dated 6th March 1893 .	25,000	4½ „	23,013	...	...	
Bhiwandi do.	Erection of a School-building . . .	G. R. No. 2999, dated 13th September 1894 . .	400	4½ „	217	...	...	
Bandra do.	Plague operations .	G. R. F. D. No. 3080, dated 10th May 1898 . .	200	4 „	182	...	200	
	Construction of Water-works.	G. R. Nos. 1360, 184, and 1476, dated 26th April 1895, 14th January, and 23rd April 1896, respectively	7,000	4½ „	6,705	...	...	
	For Plague operations	G. I. F. D. No. 4926A., dated 9th November 1898, and G. R. F. D. No. 511, dated 1st February 1899 .	1,280	4 „	1,280	...	1,280	...
Mhaswad do	Construction of a School-house.	G. R. Nos. 1534 and 240, dated 11th May 2nd 22nd January 1895, respectively . . .	150	4½ „	135	...	...	
Bulsar do.	For Plague Operations	G. R. Nos. 2359A., 2491, 692, and 782, dated 25th May and 8th June 1897 and 9th and 18th February 1898, respectively . . .	3,500	4 „	2,398	...	...	1,0
Ahmadnagar do.	For improvement of Water-works.	G. R. Nos. 4103 and 931, dated 1st December 1896 and 26th February 1897, respectively	10,700	4½ „	10,700	...	...	...
	For Plague operations	G. I. F. D. No. 4757A. and G. R. Nos. 4691 and 4275, dated 26th October, 9th November and 7th October 1897, respectively .	3,720	4 „	3,720	...	...	...
Poona do.	For Plague expenditure.	G. I. F. D. No. 2204A. and G. R. F. D. No. 2431, dated 21st May and 2nd June 1897 . . .	2,500	4 „	2,272	...	...	
		Total Bombay .	13,373,824		3,651,820	6,763,151	319,238	115,

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